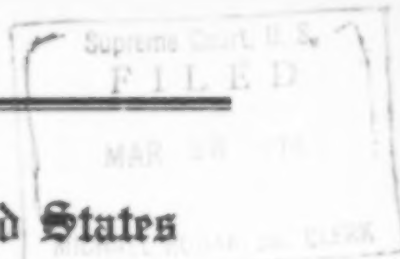


IN THE  
**Supreme Court of the United States**

October Term, 1977

No. **77-1378**



JAPAN LINE, LTD.; KAWASAKI KISEN KAISHA, LTD.; MITSUI  
O.S.K. LINES, LTD.; NIPPON YUSEN KAISHA; SHOWA LINE,  
LTD.; and YAMASHITA-SHINNIHON STEAMSHIP CO., LTD.,

*Appellants,*

v.

COUNTY OF LOS ANGELES; CITY OF LOS ANGELES;  
and CITY OF LONG BEACH,

*Appellees.*

ON APPEAL FROM THE SUPREME COURT  
OF THE STATE OF CALIFORNIA

**JURISDICTIONAL STATEMENT**

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v.

COUNTY OF LOS ANGELES; CITY OF LOS ANGELES;  
and CITY OF LONG BEACH,

*Appellees.*

---

ON APPEAL FROM THE SUPREME COURT  
OF THE STATE OF CALIFORNIA

---

**JURISDICTIONAL STATEMENT**

Appellants appeal from the decision of the Supreme Court of the State of California (hereinafter referred to as the "California Supreme Court") filed on November 18, 1977, rehearing denied on December 28, 1977, which affirmed the decision of the Court of Appeal, Second Appellate District, of the State of California (hereinafter referred to as the "Court of Appeal"), which upheld the right of Appellees to impose personal property taxes upon ocean-going containers, owned by foreign persons, used exclusively in foreign commerce and having no fixed presence in the territorial limits of Appellees. The decision of the Court of Appeal reversed the decision of the Superior Court, County

of Los Angeles (hereinafter referred to as the "Superior Court"), which held that the imposition of such tax was in violation of the Constitution of the United States (hereinafter referred to as the "Constitution") and various treaty obligations of the United States. Appellants submit this Statement to show that this Court has jurisdiction of the appeal and that substantial Federal questions are presented requiring plenary consideration, with briefs on the merits and oral argument for their resolution.

### Opinions Below

The opinion of the California Supreme Court is reported at 20 Cal.3d 180, 141 Cal.Rptr. 905, 571 P.2d 254 (1977). The opinion of the Court of Appeal is reported at 61 Cal. App.3d 562, 132 Cal.Rptr. 531 (1976). The opinion of the Superior Court was not officially reported. Copies of these Opinions, Findings of Fact and Conclusions of Law and Judgment are attached hereto as Appendix A.

### Jurisdiction

This suit was brought as a civil action against Appellees for the recovery of personal property taxes paid with respect to ocean-going containers, owned by Appellants (six Japanese corporations), used exclusively in foreign commerce and having no fixed presence within the territorial limits of Appellees. The basis of the suit was that the imposition of such taxes violates the Constitution and various treaty obligations of the United States.

The judgment of the California Supreme Court was entered on December 28, 1977, at the time it denied Appellants' petition for rehearing. The Notice of Appeal was filed in that Court on February 24, 1978 and a copy is at-

tached hereto as Appendix B. The jurisdiction of this Court to review this decision by direct appeal is conferred by Title 28, United States Code, Section 1257(2). Decisions sustaining jurisdiction of this Court to review the decision on direct appeal are: *Cohen v. California*, 403 U.S. 15, 17-18 (1971); *Bantam Books, Inc. v. Sullivan*, 372 U.S. 58, 61, n.3 (1963); and *Dahnke-Walker Milling Co. v. Bondurant*, 257 U.S. 282 (1921).

If this Court does not consider this appeal to be the proper mode of review, Appellants request that this appeal be acted upon as a petition for a writ of *certiorari* pursuant to Title 28, United States Code, Section 2103.

### Statutes Involved

California Revenue and Taxation Code, Section 201,\* provides as follows:

"All property in this State, *not exempt under the laws of the United States* or of this State, is subject to taxation under this code."

59 West's Annotated California Codes 215 (1970).  
(Emphasis Added.)

The relevant provisions of the Constitution and treaty obligations of the United States are: Article I, Section 10, Cl. 2, Cl. 3; Article I, Section 8, Cl. 3; Article VI, Cl. 2; Article II, Section 2, Cl. 2; and the Fourteenth Amendment, Section 1 of the Constitution; Chapter I, Article 1(a) and Chapter II, Article 2 of the Customs Convention on Containers (hereinafter referred to as the "Container Convention"), 20 U.S.T. 301, T.I.A.S. 6634; Article XI(1) and (4) and Article XXII(2) of the Treaty of Friendship, Com-

\* Unless otherwise indicated hereinafter, all statutory section references are to the California Revenue and Taxation Code.

merce and Navigation between the United States and Japan (hereinafter referred to as the "FCN Treaty with Japan") 4 U.S.T. 2063, T.I.A.S. 2863; and Article III, paragraphs 1 and 2 of the General Agreement on Tariffs and Trade (hereinafter referred to as the "GATT") 61 Stat. [5], [6], T.I.A.S. 1700. An additional statutory provision is Section 205, Title 18, California Administrative Code. The pertinent text of the above cited provisions are attached hereto as Appendix C.

### Question Presented

The question presented is whether the interpretation by the California Supreme Court of Section 201 to permit the imposition of personal property taxes on foreign-owned, ocean-going containers, used exclusively in foreign commerce, present within the territorial limits of Appellees for only limited periods of time and continually in transit, is in violation of Article I, Section 10, Clause 2 and Clause 3 (the Import-Export and Prohibition against Tonnage Duties Clauses), Article I, Section 8, Clause 3 (the Commerce Clause), Article VI, Clause 2 (the Supremacy Clause) and Article II, Section 2, Clause 2 (the Treaty Power) of the Constitution and of Chapter I, Article 1(a) and Chapter II, Article 2 of the Container Convention, Articles XI(1) and (4) and Article XXII(2) of the FCN Treaty with Japan and Article III, paragraphs 1 and 2 of the GATT. Moreover, although not specifically raised and argued below, there is implicit in the facts of this case the question whether Section 201, as interpreted by the California Supreme Court, is in violation of the Fourteenth Amendment of the Constitution (the Due Process Clause).

### Statement

Appellants are six corporations established and existing under the laws of Japan. They are, *inter alia*, engaged in the ocean transport of cargo between Japan and the United States, as well as third countries. Each of the Appellants maintains its principal place of business and commercial domicile in Japan. Commencing in the late 1960's, Appellants began to transport cargo between Japan and the United States by means of ocean-going containers, carried upon their vessels specially designed and constructed to carry such containers. The utilization of containers is a recent and significant technological advance in the ocean transportation of cargo. Aside from reducing the actual cost of transportation through greater efficiency, the use of such containers significantly reduces the risk of damage through theft or fire, thereby significantly reducing the need for fire and police protection. All of the vessels of Appellants, on which the subject containers are carried, are registered and maintain their "home port" in Japan.

During the tax years 1970, 1971 and 1972,\* Appellants utilized ports within the territorial limits of Appellees in connection with their containerized transport of cargo in foreign commerce. Appellants did not maintain on a permanent basis any particular containers within the territorial limits of Appellees during the periods in issue. In fact, none of the containers present in the territorial limits of Appellees on the relevant tax lien dates had been present therein for as much as three of the twelve months immediately preceding the aforesaid lien dates. The average stay of any of the containers therein at any one time was less

\* Under California law, a property tax year commences on the first day of July of each year. However, the tax is applicable to all property within the taxing jurisdiction on the preceding first day of March, which is commonly referred to as the "lien date."



than three weeks. The containers of Appellants were present within the territorial limits of Appellees as an integral part of the foreign transport of cargo and were used exclusively in foreign commerce. The containers were never used for the intrastate or interstate transportation of cargo, except as continuations of foreign voyages. Each container subjected to tax by Appellees was in constant transit in foreign commerce, except for transitory periods awaiting the loading of cargo or repairs.

Pursuant to an "average presence" formula, not authorized by Section 201 or any other provision of law, and contrary to another express provision relating to the taxable *situs* of moveable property,\* Appellees treated Appellants as though they had actually maintained a certain fixed number of containers upon a permanent basis within the territorial limits of Appellees on the lien dates in issue.

A review of the published reports relating to revenues (including tax collections) and expenditures of Appellees during the years in issue indicates that less than two to three percent of the total revenues of Appellees could in any way be considered as providing any potential measure of support, benefit or protection to the Appellants herein in terms of police protection and fire protection, road construction and maintenance.\*\* The record is silent regarding the extent to which Appellants derive any benefit from Appellees' expenditures for police and fire protection and road construction and maintenance, a tacit recognition by Appellees that the benefit to Appellants therefrom is minimal.

\* Title 18, California Administrative Code, Section 205.

\*\* There are attached hereto as Appendix D copies of the relevant portions of such reports and an analysis thereof to support this conclusion. It is submitted that the Court can take judicial notice thereof. See, *N.L.R.B. v. E. C. Atkins & Co.*, 331 U.S. 398, 406, fn. 2 (1946).

All containers of Appellants (including those subjected to property taxation upon an apportionment basis by Appellees) have been subjected to full *ad valorem* property taxation in Japan. Appellants timely paid such taxes and no portion thereof has been refunded. At all times relevant hereto, containers, owned or used by United States shipping companies, were never subjected to property tax in Japan, even though temporarily present in Japan for the receipt or delivery of cargo or awaiting transport by vessel. To eliminate the incidence of multiple taxation upon vessels (including containers used in connection therewith), which operate in foreign commerce, Japan applies the equivalent of a "home port" doctrine.

All other governments with which the United States maintains trading relationships have taken steps, through a variety of means, to assure that foreign-owned containers, used exclusively in foreign commerce and present in the foreign country only for temporary periods of time are exempt from local property taxation. Some countries, such as Japan, impose property taxes upon the equivalent of a "home port" doctrine. Other countries exempt foreign-owned containers, provided that they are present therein for only some limited period during the year. Other countries either totally exempt containers from taxation or do not impose such taxes. The Federal Republic of Germany provides an exemption for local property taxes in the case of foreign-owned containers, provided that the foreign country in which the owner is a national, resident or domiciliary provides a reciprocal exemption.

By letter dated December 19, 1977, the Office of the Special Trade Representative, which is a part of the Executive Office of the United States established to assume the responsibility for the international trade relations of the United States, advised Appellants that it was substantially in agreement with the position of the Appellants and

that it considered the imposition of property taxes by Appellees, in the instant circumstances, a non-tariff trade barrier of the type it is attempting to convince the foreign trading partners of the United States to eliminate. A copy of this letter is attached hereto as Appendix E.

On February 17, 1978, representatives of the Government of Japan conferred with the United States Department of State (hereinafter referred to as the "State Department") to express concern over the imposition by Appellees of property taxes upon the containers of Appellants. A formal letter confirming the concern expressed at that meeting was delivered by the Government of Japan to the State Department on March 27, 1978. A copy of this letter is attached hereto as Appendix F.

#### **How the Federal Questions Were Raised and Decided Below**

Appellants, both on brief and oral argument before the Superior Court, contended that the property tax levied by Appellees was invalid on the following grounds: (i) the Commerce Clause (Article 1, Section 8, Cl. 3) of the Constitution, including the "home port" doctrine; (ii) the Import-Export Clause (Article 1, Section 10, Cl. 2) of the Constitution; and (iii) the FCN Treaty with Japan and the provisions of the GATT. Because Appellants considered that the invalidity of such tax was governed by the decision of the California Supreme Court in *Scandinavian Airlines System v. County of Los Angeles*, 56 Cal.2d 11, 14 Cal.Rptr. 25, 363 P.2d 56 (1961), it was not considered necessary at that time to raise and argue all of the other Federal grounds upon which the imposition of the tax should be considered invalid.

The Superior Court rendered judgment in favor of the Appellants concluding that the tax was invalid under the Commerce Clause because: (i) the containers were instru-

mentalities of foreign commerce that entered the United States only for purposes of engaging in foreign commerce; (ii) the "home port" doctrine was applicable; and (iii) foreign commerce is a matter of exclusive Federal concern. In addition, the Superior Court concluded that taxation of the subject containers by the Appellees violates the terms of Article XI of the FCN Treaty with Japan and the "most-favored-nation" provisions in the FCN Treaty was applicable to prohibit the imposition of tax by Appellees.

Appellants raised the same arguments before the Court of Appeal, both in brief and oral argument, and further contended in oral argument that the tax constituted a duty of tonnage, prohibited by Article 1, Section 10, Clause 3 of the Constitution.

The Court of Appeal reversed the decision of the Superior Court, concluding that: (i) double taxation of instrumentalities used in foreign commerce is not contrary to the Commerce Clause of the Constitution; (ii) the "home port" doctrine does not have continued vitality; (iii) the property tax is not a prohibited tonnage duty; (iv) the Import-Export Clause is inapplicable to the subject containers; and (v) the FCN Treaty was not applicable.

The Appellants presented the same arguments to the California Supreme Court, which adopted almost *verbatim* the decision and reasoning of the Court of Appeal.

#### **The Federal Questions Are Substantial**

The issues involved in this appeal are in certain respects similar to those raised in *Norfolk & Western Ry. Co. v. Missouri State Tax Commission*, 390 U.S. 317 (1968); *Northwestern States Portland Cement Co. v. Minnesota*, 358 U.S. 450 (1959); *Braniff Airways, Inc. v. Nebraska State Board of Equalization and Assessment*, 347 U.S. 590



(1954); *Standard Oil Co. v. Peck*, 342 U.S. 382 (1952); *Richfield Oil Corp. v. State Board of Equalization*, 329 U.S. 64 (1946); and *Standard Oil Company of California v. Johnson*, 316 U.S. 481 (1942), which were considered and reviewed by the Court pursuant to the appeal rather than *certiorari* process. The issues presented herein are of importance to: (i) virtually all international carriers, including not only steamship companies but also airlines, foreign and domestic (because of the possibility of retaliation); (ii) the shippers which utilize the services of such carriers and consumers since such property taxes are likely to be passed on in the form of increased freight charges or price increases; and (iii) state and local governments which may seek to tax such carriers or to impose a charge calculated to take into account the specific services, benefits or protection provided.

The issues involved are of importance for a number of reasons. The decision of the California Supreme Court would, for the first time, extend the right of local governments to impose a tax upon objects or instrumentalities used directly and exclusively in foreign commerce, owned by foreign persons, having no fixed presence in the territorial limits of Appellees and continually in transit as part of a foreign voyage. While the taxes have been levied under the guise of an apportioned property tax, in substance the real jurisdictional basis of the tax is the entry of the containers into the territorial limits of Appellees. The imposition of such a tax upon the containers of Appellants will result in the incidence of double taxation in that the containers, already subject to full *ad valorem* property taxation in Japan, are then subjected to an "apportioned" *ad valorem* property tax by the Appellees. On the other hand, because Japan has traditionally utilized the equivalent of a "home port" doctrine, U.S.-owned containers, used in the transportation of cargo to Japan, are subjected to

only one measure of property taxation, namely that imposed by the various States of the United States, where a fair system of apportioned taxation can be assured because of the jurisdiction of this Court.

It is submitted that the imposition of such taxes upon Appellants' containers also violates various treaty obligations of the United States, as discussed below. The Government of Japan has expressed its concern regarding this issue to the State Department. It is understood that, if property taxes are levied upon German-owned containers by local governments of the State of California, the Ministry of Finance has advised that U.S.-owned containers will be subjected to property taxation in the Federal Republic of Germany, despite the existence of a treaty providing to the contrary. It is understood that a number of other foreign governments, including the Federal Republic of Germany, intend to express their concern regarding this issue to the State Department. Due to: (i) the significant departure from established international practice which this action by Appellees (as sanctioned by the California Supreme Court) has produced for the United States; (ii) the abrogation, as perceived by the foreign treaty partners of the United States, of international treaty obligations regarded as precluding such taxes; and (iii) the adverse and discriminatory impact upon the transportation of goods by foreign trading and treaty partners of the United States (including not only Japan but also other nations), the decision of the California Supreme Court is likely to have serious adverse effects upon the foreign relations of the United States.

The management of United States foreign policy and foreign relations is a power which has been withheld from the states and is lodged exclusively with the Federal government. Uniformity and, hence exclusivity, of Federal regulation, as it relates to the containers of Appellants, is

particularly justified since the subject property tax has the realistic potential for substantially disrupting the foreign relations of the United States.

Although not specifically argued below, it would further appear that the level of property taxes imposed upon the containers of Appellants is totally disproportionate to the level of support, benefits or protection afforded to the containers of Appellants.

Finally, the California Supreme Court has incorrectly perceived the Constitutional limitations upon the authority of Appellees to impose taxes upon the containers of Appellants. In this respect, it has misconstrued a number of decisions of this Court and has acted contrary to various treaty obligations of the United States. In permitting the imposition of such taxes, the decision of the California Supreme Court is in direct conflict with the various provisions of the Constitution and treaty obligations of the United States, as noted in the following discussion.

#### **1. Import-Export and Prohibition Against Tonnage Duties Clauses**

The Import-Export Clause was designed to "prevent the imposition of exactions which were no more than transit fees on the privilege of moving through a State." *Michelin Tire Corp. v. Wages*, 423 U.S. 276, 290 (1976). As noted in *Brown v. Maryland*, 25 U.S. (12 Wheat) 419, 439 (1827) and in *Michelin*, 423 U.S. at 285, this prohibition has a threefold purpose, namely, to avoid friction between the various states, to prevent impairment of commercial relations with foreign nations and to confer a source of revenue upon the Federal government. The prohibition against tonnage duties is a companion provision intended to prevent indirect taxation by state or local governments of goods still involved in the import-export process,

through the device or subterfuge of taxing the instrumentalities carrying the goods still involved in the import-export process.

While purporting to rely upon the decision of this Court in the *Michelin* case, the decision of the California Supreme Court is contrary to, and in direct violation of, the basic rule enunciated in *Michelin*. This Court, in *Michelin*, specifically concluded that the imposition of property taxes by a local government did not violate the Import-Export Clause because the goods subjected to taxation were *no longer in transit* but had come to rest within the jurisdiction of the local taxing authority. In particular, the Court specifically stated that the goods carried in containers, and by implication the containers themselves, could not, by virtue of the Import-Export Clause, be subjected to local property taxation. To this effect, the Court stated as follows:

"Finally, nondiscriminatory ad valorem property taxes do not interfere with the free flow of imported goods among the States, as did the exactions by States under the Articles of Confederation directed solely at imported goods. *Indeed, importers of goods destined for inland states can easily avoid even those taxes in today's world. Modern transportation methods such as air freight and containerized packaging, and the development of railroads and the Nation's internal waterways, enable importation directly into the inland states.*

. . . An evil to be prevented by the Import-Export Clause was the levying of taxes which could only be imposed because of the peculiar geographical situation of certain States that enable them to single out goods destined for other States. In effect, the Clause was fashioned to prevent the imposition of exactions which

were no more than transit fees on the privilege of moving through a State. A nondiscriminatory ad valorem property tax obviously stands on a different footing, and to the extent there is any conflict whatsoever with this purpose of the Clause, it may be secured merely by prohibiting the assessment of even nondiscriminatory property taxes on goods which are merely in transit through the State when the tax is assessed."

423 U.S. at 288-290. (Emphasis added.)

The specific limitation by this Court of its holding in *Michelin*, excluding from its scope a tax levied on goods while transported in containers, and by implication the containers themselves, in the import-export process, reaffirms the long-standing posture of this Court that such a tax would be one "so directly and closely related" to the process of importing and exporting that it would in substance be a tax upon importation and exportation itself. *Almy v. California*, 65 U.S. (24 How.) 169 (1861); *Thames and Mersey Marine Ins. Co. v. United States*, 237 U.S. 19, 25 (1915); and *Brown v. Maryland*.

The reliance of the California Supreme Court upon *Michelin* was incorrect for two additional reasons. First, while the non-discriminatory nature of a tax imposed on goods in interstate commerce establishes its validity under the Commerce Clause (see, e.g., *Nippert v. Richmond*, 327 U.S. 416 (1946)), such is not determinative of the validity of a tax under either the Import-Export Clause or the Prohibition Against Tonnage Duties Clause. *Fairbanks v. United States*, 181 U.S. 283, 292 (1901); and *Richfield Oil Corp. v. State Board of Equalization*, 329 U.S. 69 (1946). The test of the validity of a tax on goods or of a duty on tonnage is whether the goods or instrumentalities involved are still in the import or export process at the time of the assessment. Such is the test which the Court prescribed

in *Kosydar v. National Cash Register*, 417 U.S. 62, 69 (1974), for the purpose of determining the validity of property taxes on exports. Moreover, as noted above, the Court, in *Michelin*, based its conclusion on the fact that the goods involved therein were no longer in transit in connection with the import process.

The taxes in this case have been levied upon foreign-owned containers constantly and exclusively engaged in the carriage of goods in foreign commerce. In addition, such taxes are, in essence, based upon the mere fact of entry into, and transitory presence within, the territorial limits of Appellees. Under Section 201, the jurisdictional basis for taxation is all property "in this State", which term is defined in Section 130(f) to mean "within the exterior limits of the State of California." Thus, the property taxes in question attach the moment Appellants' containers enter the State of California.\* Such a tax is precisely what this Court concluded that the framers of the Constitution intended to proscribe by the Import-Export Clause and the Prohibition against Tonnage Duties Clause. *Cox v. Lott*, 79 U.S. (12 Wall.) 204 (1871); *Clyde Mallory Lines v. Alabama*, 296 U.S. 261 (1935); and *Michelin, supra*. The property taxes levied by Appellees are, in effect, tonnage duties, which have been defined as a general tax attaching when an instrumentality of commerce enters the taxing jurisdiction and without regard to the extent of service or benefit, if any, actually rendered to it by the taxing jurisdiction. *Inman Steamship Co. v. Tinker*, 94 U.S. (4 Otto.) 237 (1876); and *Cannon v. New Orleans*, 87 U.S. (20 Wall.) 577 (1874).

\* Such would result, for example, in the taxation of containers aboard a vessel passing through California waters on the lien date on a voyage from Panama to Canada, notwithstanding the fact that such containers were never landed within the state.



Moreover, the decision of the California Supreme Court has failed to consider the following admonition of this Court that a prohibition "... upon the States against levying duties on imports or exports would be ineffectual if it did not also extend to duties on the ships which serve as the vehicles of conveyance, which was doubtlessly, intended by the prohibition of any duty of tonnage." *Cox v. Lott*, 79 U.S. (12 Wall.) at 218. The containers involved in the instant proceeding are both instrumentalities of commerce in their own right, as well as constituting an integral part of the vessels which transport them. Consequently, on either basis they are embraced within the Constitutional prohibition against a "duty of tonnage."

While the expression "duty of tonnage" in the literal sense refers to a tax on vessels according to their tonnage, this Court has extended the definition of tonnage duties to "... embrace all taxes and duties regardless of their name or form, and even though not measured by the tonnage of the vessel, which operate to impose a charge for the privilege of entering, trading in, or lying in a port." *Clyde Mallory Lines v. Alabama*, 296 U.S. at 265-266. See, also, *Steamship Co. v. Port Warden*, 73 U.S. (6 Wall.) 31 (1867).

The ocean going containers involved in this case constitute a significant technological advance in the ocean transport of cargo. The manner in which the containers and the vessels that carry them have been designed and constructed makes it clear that the containers are an integral part of the vessels. To exclude containers from the protection against tonnage duties would clearly discriminate against containers as compared to historical instrumentalities of foreign commerce in a manner contrary to the admonition of Justice Frankfurter in *Northwest Airlines v. Minnesota*, 322 U.S. 292, 300 (1943), when he cautioned against the

fixing of rules which did not permit continuing technological developments to be taken into account.

## 2. The Commerce Clause

By definition, an instrumentality used in interstate and, in particular, foreign commerce moves through more than one political jurisdiction. The Commerce Clause was incorporated into the Constitution to eliminate unnecessary and insupportable burdens on interstate and, in particular, foreign commerce, emanating from undue state and local regulation. One of the particular burdens which the framers of the Constitution sought to eliminate through the Commerce Clause was the incidence of double or multiple taxation. See, 5 *The Debates in the Several State Conventions on the Addition of the Federal Constitution* 112 (2d ed. Elliott 1876) (Madison). The framers of the Constitution recognized that the only way to eliminate this divisive situation was by a uniform system of regulation by the Federal government. Accordingly, the Commerce Clause of the Constitution was drafted to provide that Congress shall have the power to regulate interstate and foreign commerce. Although the Constitution left open the question of what power the states would retain regarding the regulation of the instrumentalities of interstate and foreign commerce, it is submitted that, within the context of this particular question and its potential for adverse international consequences for the United States, it must be considered one exclusively of Federal concern. This is indicated not only by the various treaty obligations (particularly the Container Convention) entered into by the Federal Government but also by the ratification by the United States Senate.

Foreign commerce constitutes one aspect of our foreign relations and, as such, has been determined by this Court

to demand uniformity of regulation possible only through exclusive regulation by the Federal Government. *Brown v. Maryland*, 25 U.S. (12 Wheat.) at 445-449. See also, *Philadelphia & Southern Mail Steamship Co. v. Pennsylvania*, 122 U.S. 326 (1887); *Gloucester Ferry Co. v. Commonwealth of Pennsylvania*, 114 U.S. 196, 204-206 (1885); and *Philadelphia & Reading Railroad Co. v. Pennsylvania*, 82 U.S. (15 Wall.) 232 (1873).

The exclusive power to regulate foreign affairs enables the Federal Government not only to deal with foreign nations through affirmative acts such as establishing diplomatic relations, but also to:

"... be able to reduce to a minimum the frictions that are unavoidable in a world of sovereigns sensitive in matters touching their dignity and interest."

*Perez v. Brownell*, 356 U.S. 44, 57 (1958).

As in the case of other constitutional provisions which on their face do not allow for exception, this Court has approached Commerce Clause questions in a manner which requires a weighing of the various interests involved. In the context of taxation, this Court has permitted imposition of reasonable taxes upon interstate commerce where the burden upon commerce and the impact of double taxation could be limited through application of an apportionment principle. However, with regard to the rights of states to tax foreign commerce, where there can be no reasonable assurance of proper apportionment, it is submitted that, in the instant circumstances, the application of the "home port" doctrine, as enunciated by this Court in *Hays v. The Pacific Mail Steamship Co.*, 58 U.S. (17 How.) 596 (1855), remains the most appropriate means to deal with this particular question. This conclusion prevails even though this Court has approved an apportioned property tax in the case

of somewhat comparable property. See, *Braniff Airways, Inc. v. Nebraska Board of Equalization and Assessment*, 347 U.S. 590 (1953); *Ott v. Mississippi Barge Line*, 336 U.S. 169 (1949); and *Standard Oil Co. v. Peck*, 342 U.S. 382 (1951). These cases do not govern the instant case because: (i) the property involved therein was used exclusively in interstate commerce and owned by United States persons; and (ii) this Court has never sanctioned the application of an apportioned property tax to an object or instrumentality used in foreign commerce and, in particular, to a foreign-owned object or instrumentality so used.

An apportioned property tax may be appropriate in the case of interstate commerce due to the ability of this Court to act as the final arbiter with respect to apportionment disputes. However, as noted in *Scandinavian Airlines System v. County of Los Angeles*, 56 Cal.2d 11, 14 Cal.Rptr. 25, 363 P.2d 56 (1961), in regard to application of the apportionment principle in the context of international commerce:

"[t]he apportionment basis of taxation is unworkable because the courts of this country can exercise no control over the foreign taxing authorities."

14 Cal. Rptr. at p. 38.

The California Supreme Court erroneously concluded in the instant case that the "home port" doctrine is no longer valid since in *Ott* it was held that the states would not be in violation of the Commerce Clause by imposing an apportioned property tax upon *interstate* inland barge traffic. It is submitted that the "home port" doctrine is still valid in the case of foreign-owned instrumentalities used in foreign commerce. The doctrine merely has been held inapplicable to state taxation of instrumentalities of *interstate* commerce (barges and aircraft) owned by domestic persons.



This Court specifically limited its conclusion in *Ott to interstate commerce* by stating:

"... we do not reach the question of taxability of ocean carriage but confine our decision to transportation on inland water."

336 U.S. at 173-174.

Moreover, the concurring opinion of Justice Jackson, in *Northwest Airlines, Inc.*, characterized the apportionment theory as a "practical but rather illogical, device to prevent duplication of tax burdens on vehicles in transit" but that "the best analogy that I find in existing decisions is the 'home port' theory applied to ships." 322 U.S. at p. 306. Even in *Braniff*, the Court was careful to note that:

"We perceive no logical basis for distinguishing the constitutional power to impose a tax on such aircraft from the power to impose taxes on river boats."

347 U.S. at 600. (Emphasis added.)

It is clear from the foregoing that the "home port" doctrine, as applied to instrumentalities of *foreign commerce*, is as valid and viable today as it was over a century ago when it was prescribed by this Court.

According to the briefs submitted by Appellees in the various courts of the State of California, the avowed purpose of the imposition of local property taxes upon containers owned by Appellants is to recover the costs of services and benefits in the nature of fire and police protection and road facilities afforded by Appellees to Appellants. However, according to statements prepared by the County of Los Angeles, it appears that less than two to three percent of the revenues collected were so expended. Accordingly, the amount of property taxes collected by Ap-

pellees from Appellants is totally disproportionate to the services, benefits and protection afforded by Appellees to Appellants.

If the instant decision is not overruled, there is a substantial risk that other foreign governments will retaliate against U.S.-owned containers. The proliferation of the incidence of the imposition of local property taxes upon foreign-owned containers could result in multiple taxation and the creation of a significant burden upon international trade, that is totally disproportionate to the cost of local services, benefits and protections provided by the local taxing authority to the foreign-owned containers.

### 3. Due Process Clause

Although the issue was not specifically argued and briefed below, it is inherent in the facts considered below that the taxes levied by Appellees do not bear a reasonable relationship to Appellants' container activities within Appellees' respective jurisdictions and the benefits conferred by Appellees in relation to such activity. In the absence of such a relationship, the imposition of tax violates the Due Process Clause. *See, General Motors v. District of Columbia*, 380 U.S. 553, 561 (1965); and *Wisconsin v. J.C. Penney Co.*, 311 U.S. 435 (1940).

In the context of property taxation, "due process" requires *situs* of the property within the taxing jurisdiction. *See, e.g., Braniff Airways, Inc.*, 347 U.S. at 598-9, and the cases cited therein. The tax which Appellees have imposed is based upon an apportionment made pursuant to an "average presence" formula that in no way is authorized by the taxing statute or regulations issued thereunder. *Compare, e.g., Braniff Airways, Inc.*, which involved the constitutionality of a state statute that specifically provided for the taxation of aircraft, used in interstate com-

merce, upon an apportionment basis. The utilization by Appellees of such an "average presence" formula is contrary to the provisions of Section 205, Title 18, California Administrative Code, which provides that before a specific item of movable property will be considered to have a taxable *situs* in the taxing jurisdiction, it must be present there for six of the twelve months preceding the lien date. The repeal of this provision by the Appellees, through administrative fiat and replacement thereof with the "average presence" provision, is unjustifiable particularly in light of the apparent conflict with existing law within the State. Consequently, Appellees have imposed a tax on property which, pursuant to Section 205, Title 18, California Administrative Code, lacks a taxable *situs* within, and, therefore, a reasonable relationship to, the territorial limits of Appellees.

Moreover, Appellees have attempted to justify the tax imposed on the basis of police, fire protection and road usage afforded to the property of Appellants. This justification clearly falls outside of the limitations described in *Wisconsin v. J.C. Penney Co.*, inasmuch as less than two to three percent of the funds collected generally from property taxes are devoted to police, fire protection and road construction and maintenance. The imposition of a tax, on the basis of an arbitrary and capricious allocation formula in a case where the tax bears little or no relationship to the benefit provided, raises a substantial Federal question which must be resolved by this Court.

#### 4. Treaty Power

The Commerce Clause vests in the Congress the plenary power to regulate foreign commerce. The Federal government has concluded with 17 foreign governments FCN Treaties, which typically contain a "non-discriminatory

taxation"\* provision as reflected in Appendix C. The FCN Treaty with Japan also includes a provision against the imposition of a tax on income or capital in excess of that reasonably allocable to the territory of an FCN Treaty partner.

The imposition of property tax in this case results in the incidence of double taxation upon Japanese-owned containers used in the transport of goods between Japan and the United States. Double taxation does not exist in the case of U.S.-owned containers used in the same trade. The incidence of such double taxation is in violation of Article XI(1) and (4) of the FCN Treaty with Japan.

The FCN Treaty with Japan contains a "most-favored-nation" provision, which, in the instant circumstances, enables Appellants to enjoy the benefits of the Container Convention for the tax years 1970 and 1971, before Japan became a signatory to the Container Convention.

The concern of various governments regarding the imposition of local property taxes upon containers used in foreign commerce is further evidenced by the execution on May 18, 1956, of the Container Convention. The United States and Japan became parties thereto as of March 3, 1969 and May 22, 1971, respectively. The purpose of the

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\* The above-described provision appears in the FCN Treaties with the following countries, either in the same form as appears in the case of the FCN Treaty with Japan or in a form similar in content: (i) Belgium, Article IX(1) (1963); (ii) Denmark, Article XI(1) (1961); (iii) Ethiopia, Article X(1) (1953); (iv) Federal Republic of Germany, Article XI(1) (1956); (v) Greece, Article XVI(1) (1954); (vi) Israel, Article XI(1) (1954); (vii) Iran, Article VI(1) (1957); (viii) Ireland, Article IX(1)(b) (1950); (ix) Italy, Article IX(1) (1949); (x) Korea, Article XI(1) (1957); (xi) Luxembourg, Article X(1) (1963); (xii) The Netherlands, Article XI(1) (1957); (xiii) Nicaragua, Article XI(1) (1958); (xiv) Pakistan, Article XI(1) (1961); (xv) Thailand, Article VI(1) (1968).

Container Convention is "to develop and facilitate the use of containers in international traffic." *See*, Preamble to the Container Convention. To this end, the contracting parties agreed to:

"... grant temporary admission free of import duties and import taxes and free of import prohibitions and restrictions, subject to re-exportation and to other conditions laid down in articles 3 to 6 below, to containers when they are imported loaded to be re-exported either empty or loaded, imported empty to be re-exported loaded."

Container Convention, Chapter II, Article 2.

To eliminate the possibility of unduly narrow construction of the term "import duties and import taxes," the Container Convention defines the terms to mean:

"... not only customs duties but also all duties and taxes whatsoever chargeable by reason of importation."

Container Convention, Chapter I, Article 1(a).

While the Container Convention does not specify that it was intended to apply to duties and taxes on importation levied by the states or local governments, the wording of the Container Convention makes it clear that the term "import duties and import taxes" includes "all duties and taxes whatsoever chargeable by reason of importation." In this sense, the Container Convention, insofar as the United States is concerned, restates the prohibition contained in Article I, Section 10, Clause 2, as it was perceived and understood by the foreign treaty partners of the United States at the time the Container Convention was executed. Moreover, it was the Japanese Government itself

that suggested to Appellants that this question was governed by the Container Convention.

Aside from the foregoing treaties, the United States on January 1, 1948 entered into the GATT which raises a question whether the taxes levied by Appellees are in violation of Article III, paragraphs 1 and 2 thereof. Foreign-owned containers must either be regarded as instrumentalities of commerce in their own right or as an integral part of the vessels upon which such goods are shipped. Any internal local tax imposed on the containers will ultimately produce an adverse effect upon the price at which the goods transported therein are sold. The imposition of a direct property tax on foreign-owned containers (which themselves are inseparable from the goods they contain until such goods reach a final point of destination) is, in reality, an indirect tax upon the goods themselves. Given the more burdensome taxation to which foreign-owned containers, used in foreign commerce, are subject (as contrasted with the more favorable overall taxation to which United States persons are subject), the imposition of property taxes by Appellees clearly results in an internal charge on imports in excess of charges borne by like domestic products shipped within this country or in export.

The foreign trading and treaty partners of the United States have acted in reliance upon their interpretation and understanding of the Constitution and the above mentioned treaties, as evidenced by the fact that foreign-owned (including United States-owned) containers are not subject to taxation by such foreign trading and treaty partners. The conduct of the parties to a treaty is relevant for purposes of interpreting the relevant treaty provisions. *Factor v. Laubenheimer*, 290 U.S. 276, 294-5 (1933). *See, also, Choctaw Nations v. United States*, 318 U.S. 423 (1943).



The power to enter into treaties with foreign nations is vested in the President, as the Chief Executive of the United States, by Article II, Section 2, Clause 2 of the Constitution. Once the President, pursuant to the Treaty Power, has made a treaty on behalf of the Federal Government, no state has the power to act in contravention thereof. *See*, Article VI, Cl. 2, the Supremacy Clause; and *Missouri v. Holland*, 252 U.S. 416 (1920).

When the taxes imposed upon Appellants' containers are examined in the light of the above treaties and the GATT, there is a substantial Federal question whether such taxes are in contravention of the provisions prohibiting: (i) "more burdensome taxation"; (ii) "taxation in excess of that reasonably attributable to the territory of Appellees"; and (iii) the levy of "all taxes whatsoever chargeable by reason of importation." That treaties must be ratified by Congress further creates a presumption that Congress has acted in the area of foreign commerce, particularly regarding the taxes that may be imposed in respect of importation, thereby precluding state action.

### CONCLUSION

The decision of the California Supreme Court is incorrect since it fails to recognize that the levy of property taxes upon foreign-owned containers, used exclusively in foreign commerce and present within the territorial limits of Appellees for only temporary periods as part of an international voyage, is contrary to the Import-Export, Prohibition of Tonnage Duties, Commerce and Due Process Clauses of the Constitution. Furthermore, the imposition of such taxes is contrary to the FCN Treaty with Japan, the Container Convention and the GATT and, therefore, is

contrary to the Supremacy Clause of the Constitution. The questions presented by this appeal are substantial and of public importance.

Respectfully submitted,

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# APPENDIX

## Appendix A

IN THE

SUPREME COURT OF THE STATE OF CALIFORNIA

L.A. 30703

Super. Ct. Nos. SO C-25617, SO C-27593, SO C-30557

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JAPAN LINE, LTD., *et al.*,

*Plaintiffs and Respondents,*

v.

COUNTY OF LOS ANGELES, *et al.*,

*Defendants and Appellants.*

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In this action for recovery of ad valorem personal property taxes paid under protest, defendants City of Los Angeles and County of Los Angeles appeal from a judgment entered after a nonjury trial in favor of plaintiffs and against defendants for the recovery of said taxes together with interest and costs. After decision by the Court of Appeal, Second Appellate District, Division Three, reversing the judgment, we granted a hearing in this court for the purpose of giving further consideration to the issues raised. Having made a thorough examination of the cause, we have concluded that the opinion of the Court of Appeal prepared by Justice Cobey and concurred in by Acting Presiding Justice Allport and Justice Potter correctly treats and disposes of the issues involved and we adopt such



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opinion as and for the opinion of this court. That opinion (with appropriate additions and deletions) is as follows:\*

The sole question presented by this appeal upon an agreed statement from a tax refund judgment is whether appellants, the County of Los Angeles and the City of Los Angeles, may impose an apportioned ad valorem tax upon cargo shipping containers, taxed in Japan, used here essentially exclusively in foreign commerce and owned and controlled by Japanese taxpayers. These taxpayers are six shipping lines incorporated under the laws of Japan which have their principal places of business and commercial domiciles there.

## FACTS

The facts as stipulated between the parties disclose that the containers at issue are in constant transit save for repair time and time awaiting new cargo. They are only intermittently physically present within the jurisdictions of appellants for an average stay of less than three weeks. They are used exclusively for the transportation of cargo for hire in foreign commerce. They are either full or empty. The full containers are loaded with cargo inbound from or outbound to foreign ports. The empty containers are moved intrastate within California and interstate from

\* Brackets together, in this manner [] *without enclosing material*, are used to indicate deletions from the opinion of the Court of Appeal; brackets *enclosing material* (other than editor's parallel citations) are, unless otherwise indicated, used to denote insertions or additions by this court. We thus avoid the extension of quotation marks within quotation marks, which would be incident to the use of such conventional punctuation, and at the same time accurately indicate the matter quoted. In so doing, we adhere to a method of adoption employed by us in the past. (See *Chicago Title Ins. Co. v. Great Western Financial Corp.* (1968) 69 Cal.2d 305, 311, fn. 2, and cases there cited.)

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California solely to pick up cargo to be carried in foreign commerce or to return the containers themselves to ports (principally Los Angeles) for placement aboard the taxpayers' outbound vessels. The containers are never used for either intrastate or interstate transportation of cargo except in continuation of international voyages.

*The Taxpayers' Contentions*

Since the judgment under appeal was rendered, [] [this court] decided unanimously in the case of *Sea-Land Service, Inc. v. County of Alameda* [1974] 12 Cal.3d 772, 775-776, that a California county may tax such containers, under circumstances of use essentially identical to those before us, where the containers were used mainly in foreign commerce<sup>1</sup> but were owned by a shipping company incorporated and commercially domiciled within this country.

The taxpayers contend that the *Sea-Land* decision is not dispositive of this case because, there, *Sea-Land* conceded that its containers were subject to local taxation within the United States. Its position was that such taxation must be done exclusively at the home port of its vessels. (*Sea-Land, supra*, at pp. 781, 786). Here, the home ports of the taxpayers' vessels, which are specifically designed to carry the containers at issue, are in Japan. The taxpayers' vessels are likewise registered there rather than in the United States.

The initial position of the taxpayers on this appeal was that under both the home-port doctrine and the most fa-

<sup>1</sup> The interstate commerce therein involved was via international waters between California and the East Coast of the United States. (*Sea-Land, supra*, at p. 776.) [] [This] court made no distinction between the containers used in foreign commerce and those used in intercoastal commerce.

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vored nation provisions of the 1953 treaty between the United States and Japan their containers are not subject to taxation by any jurisdiction except Japan.<sup>2</sup> In this connection, we note that the containers of the taxpayers are subject to property taxation in Japan and have actually been so taxed there. Similar containers, similarly used in Japan but owned and controlled by steamship companies domiciled in the United States, have not been so taxed there.

At oral argument [before the Court of Appeal] counsel for the taxpayers advanced a new ground and an additional factual basis for their position that their containers, notwithstanding the continuous use of the containers in the United States within appellants' jurisdictions, are not subject to property taxation by any government except that of Japan. They there argued that the property taxes at issue constitute indirect tonnage duties prohibited by article I, section 10, clause 3 of the United States Constitution and, in support of one of their initial contentions that these taxes are also prohibited by applicable treaties, called our attention for the first time to the existence of the supplementary convention of 1964 (15 U.S.T. 1824) to the 1939 convention between Sweden and the United States on double taxation. (54 Stat. 1759.)

<sup>2</sup> The taxpayers do not now claim though that their cargo containers have not acquired a taxable situs within California. In any event, the following language [] in *Sea-Land, supra*, 12 Cal.3d at p. 778, would appear to be entirely apposite: "While no specific container may be in the county for a substantial period of time, Sea-Land's containers are physically in the county every day of the year. Such habitual presence of containers creates a taxable situs, even though the identical containers are not there every day and even though none of the containers is continuously within the county." (Citations omitted.)

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We could disregard this new matter without any consideration thereof because, without any showing of justification therefor, it was presented after the normal briefing process had been concluded. (See *Lotts v. Board of Park Commrs.* [1936] 13 Cal.App.2d 625, 636; *Sinclair v. Aquarius Electronics, Inc.* [1974] 42 Cal.App.3d 216, 229.) But in the interest of being as fully informed as reasonably possible on the fundamental tax issue presented, [] [the Court of Appeal] waived this obvious impropriety in the taxpayers' appellate procedure and asked for and obtained from the parties supplemental briefs on the new matter.

## DISCUSSION

1. *The Home-port Doctrine*

The taxpayers concede that in the field of interstate commerce the home-port doctrine has been superseded by the apportionment doctrine, but they argue that it is still extant in the area of foreign commerce where apportionment cannot be substituted except perhaps by treaty or other agreement. [] [They urge that] in *Scandinavian Airlines System, Inc. v. County of Los Angeles* [1961] 56 Cal.2d 11, 15, 17, 33, 36-37 (hereafter *SAS*), [this court] applied the home-port doctrine to foreign owned, based, registered and taxed airplanes flying exclusively in foreign commerce and using Los Angeles quite infrequently as their sole United States terminus and thereby struck down the apportioned property taxes upon such planes which appellants had imposed.

[] [However, in *Sea-Land* we specifically addressed this very contention (12 Cal. 3d at pp. 784-786), namely that the home-port doctrine retained vitality with respect to foreign commerce as distinguished from interstate com-

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merce pursuant to our decision in *SAS*, and clearly rejected it. First, we concluded that “we are not inhibited by *SAS* from concluding that the home-port doctrine does not shield the property of a taxpayer from a fairly apportioned ad valorem tax levied by a nondomiciliary jurisdiction with which the taxpayer has sufficient contacts, even if the taxpayer is engaged in foreign commerce. . . . The principles of apportioned taxation enunciated in *Pullman, Ott* and *Braniff* are to be applied to instrumentalities so engaged.” (*Id.* at p. 786.) Second, we specifically adopted the reasoning of Justice Traynor in his dissent in *SAS* to the effect that the threat of double taxation from foreign taxing authorities has no role in commerce clause considerations of multiple burdens, since burdens in international commerce are not attributable to discrimination by the taxing state and are matters for international agreement. (*Id.* at p. 788.)

The only asserted distinction between the case at bench and *Sea-Land* is that the cargo shipping containers in *Sea-Land* were owned by a United States corporation whereas the containers herein are owned by foreign corporations. The taxpayers have failed to cite any authority which would support a conclusion that instrumentalities of commerce used in foreign commerce are subject to different constitutional protection depending upon whether they are owned by foreign or domestic corporations. Existing authority supports the opposite conclusion. For example in *Canadian Pac. Ry. Co. v. King Co.* (1916) 90 Wash. 38, the Washington Supreme Court rejected the home-port doctrine and applied to a Canadian railway corporation the apportionment rule applied by the United States Supreme Court to the rolling stock of a domestic railway corporation used in foreign commerce in *Pullman's Car Co. v.*

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Pennsylvania (1891) 141 U.S. 18, 23. *Sea-Land* is fully dispositive of the commerce clause and federal exclusivity issues raised in the case at bench.]

2. *The Tonnage Duty Prohibition*

Article I, section 10, clause 3 of the United States Constitution prohibits the imposition by states [] of tonnage duties. The taxpayers contend that this prohibition invalidates the local property taxes at issue since they in practical effect are tonnage duties upon the cargo containers.

We disagree. In the recent case of *Michelin Tire Corp. v. Wages* (1976) 423 U.S. 276, the United States Supreme Court held that the assessment by Georgia of a nondiscriminatory ad valorem property tax against imported tires was not within the constitutional prohibition against the laying of any impost or duty on imports. In support of this holding the court pointed out that imposts and duties “are essentially taxes on the commercial privilege of bringing goods into a country,” while nondiscriminatory ad valorem property taxes of the kind before us are taxes by which a state apportions the costs of its general services among the beneficiaries thereof (*Michelin, supra*, at pp. 286-287) and that the words “imposts” and “duties,” as used in 1787, clearly meant only “exactions upon imported goods *as imports*.” (Italics added.) (*Id.* at pp. 290-291, 283.)<sup>3</sup> []

<sup>3</sup> In *Sea-Land, supra*, 12 Cal.3d at p. 789, [] [we] expressly rejected the contention that the similar cargo containers therein involved were exempted from local property taxation by the [] [import-export] clause of the United States Constitution. [] [T]he protection against local taxation afforded by that clause extended only to goods and commodities in the import-export stream and not to the containers which were merely a means of transport suitable for repeated use.



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[The taxpayers contend that the *Michelin* holding that a nondiscriminatory ad valorem property tax was not an "impost" or "duty" is not determinative of the case at bench because the cargo containers herein were in import-export transit. They urge that the court in *Michelin* specifically stressed that the goods in that case were no longer in import transit. (See 423 U.S. at pp. 286, 302.) The contention is of no avail to taxpayers.]

The cargo containers are not being taxed while in transit. Rather they are being taxed on an apportioned basis for their continuous presence in the state. Some containers are continuously present in the state throughout the year, even though not necessarily the same containers. The continuous presence of these containers, as well as any instrumentality of commerce, involves the constant use of many services provided by the state and, here, the county; e.g., harbor facilities, roads, bridges, water supply, as well as fire and police protection. The Supreme Court has held that states may impose a property tax on these moving instrumentalities of commerce on an apportioned basis in order to meet the expenses of services within the taxing jurisdiction. (*Clyde Mallory Lines v. Alabama* (1935) 296 U.S. 261, 265-266; *Cox v. Lott* (1870) 79 U.S. 204, 213; *Pullman's Car Co. v. Pennsylvania*, *supra*, 141 U.S. 18.) In *Sea-Land* we affirmed the apportionment formula used in the case at bench to determine the continuous presence of the cargo containers there involved. It is the continuous presence within the jurisdiction drawing upon the service of that jurisdiction to a significant degree which permits reimbursement through nondiscriminatory property taxation as opposed to the fleeting presence of imported goods in transit which may possibly be exempted from such taxation by *Michelin*.

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If *Michelin* is inapplicable to resolution of the issues herein as taxpayers contend, then the traditional tonnage clause analysis applies, *viz.*, while the tonnage clause prohibits states from taxing access to their territories, it does not prohibit states from making charges for services rendered and enjoyed by those instrumentalities of foreign or interstate commerce within their jurisdiction. (*Clyde Mallory Lines v. Alabama*, *supra*, 296 U.S. 261, 265-266; *Cox v. Lott*, *supra*, 79 U.S. 204, 213.) The court in *Michelin* pointed out that nondiscriminatory ad valorem property taxes are taxes by which the state apportions the costs of services, such as police and fire protection. (423 U.S. at p. 287.) Even under traditional tonnage clause analysis this property tax would be valid.

Thus plaintiffs' further insistent assertion that the tax liability is created by entry into the taxing jurisdiction must fall and with it the contention that the tax herein is a tonnage duty levied upon the entry of the containers into the jurisdiction.]

### 3. The Treaty Question

The taxpayers contend that the local taxation at issue violates certain treaty obligations of the United States and is therefore invalid under the supremacy clause of the United States Constitution (art. VI, cl. 2). (*SAS*; *supra*, 56 Cal.2d 11, 37.) In support of this contention they point out first, that the aforementioned 1953 treaty between the United States and Japan (4 U.S.T. 2063) contains most favored nation provisions with respect to the ownership and possession of movable property and taxes. (Art. IX, § 2; art. XI, § 3; art. XXII, § 2; 4 U.S.T. 2071, 2072, 2079.) They then note that in the just-mentioned *SAS* case [ ] [we] held that the terms of the previously mentioned 1939

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convention between the United States and Sweden respecting double taxation (54 Stat. 1759) prevented appellants herein from generally taxing Swedish-owned property, including particularly airplanes (56 Cal.2d at p. 39) and, therefore, the Japanese-owned containers before us are likewise exempt from taxation by appellants pursuant to the just mentioned most favored nation provisions of the 1953 treaty between the United States and Japan. [] [This court in *SAS*] based its holding largely on the provisions of article XIII, subdivision 2 of the Swedish convention (54 Stat. 1766), applying generally apparently to movable property, but the taxpayers argue that their containers are also exempt from local property taxation by appellants under other provisions of the aforementioned Swedish convention (arts. IV and XIII, subd. (1)(b); 54 Stat. 1761, 1766) exempting instrumentalities of foreign commerce (i.e., ships and airplanes). Finally, the taxpayers argue that by reason of the modification made in the Swedish convention by the aforementioned 1964 supplementary convention thereto (15 U.S.T. 1825) the local property taxation of appellants at issue is precluded by the provision in the convention prohibiting nonreciprocal taxation.<sup>4</sup>

We reject the foregoing argument totally. We do not think that either the holding of the *SAS* case or the sup-

<sup>4</sup> The supplementary convention, among other things, replaced paragraph 7 of its protocol (54 Stat. 1777) with a new paragraph 7, reading as follows:

"7. The citizens of one of the contracting States shall not, while resident in the other State, be subject therein to other or more burdensome taxes than are citizens of that other State residing in its territory. The term 'citizens' as used in this paragraph, includes also all legal persons, partnerships, and associations created or organized under the laws in force in the respective contracting State. In this paragraph the word 'taxes' means taxes of every kind or description, whether Federal[,] State, or municipal." (15 U.S.T. 1831-1832.)

## Appendix A

plementary convention (which came into existence after the *SAS* decision) invalidates appellants' nondiscriminatory ad valorem taxation of these containers. The *SAS* holding on its facts prohibits only local taxation of foreign owned, based and registered *airplanes*. (56 Cal.2d at p. 42.) It does not apply to cargo containers as such. The taxpayers seek to extend this holding nevertheless and the relevant treaty prohibitions as well by describing both the airplanes involved in the *SAS* case and the containers involved here as instrumentalities of commerce. This generic description of ships and airplanes does not appear, in the relevant provisions of the 1939 convention between Sweden and the United States. [] In any event, so far as the convention with Sweden is concerned, [] [as] Justice Traynor pointed out in his dissent in the *SAS* case that, properly interpreted, this treaty does not apply to local property taxation at all. (56 Cal.2d at pp. 47-48.)

The same thing, however, cannot be said with the respect to the supplementary convention thereto. But in advising ratification by the United States of this convention, the United States Senate did so on the basis of a report from its Foreign Relations Committee, which stated that the replacement paragraph in its protocol (which we quoted in fn. 4) merely restated "for the sake of clarity" the requirement of its predecessor paragraph of non-discriminatory tax treatment as between citizens and non-citizens (Tax Conventions and Protocols with Luxembourg, the Netherlands, Sweden and Japan, Rep. of the Sen. Foreign Relations Com., Ex. Rep. No. 10, 88th Cong, 2d Sess. at p. 65 (1964)).<sup>5</sup> Admittedly, the taxation at issue in this case does not violate this requirement.

<sup>5</sup> In determining the effect of an international agreement as domestic law, a court of the United States is to some extent re-



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*Appendix A*

DISPOSITION

The judgment is reversed.

[]

MANUEL, J.

WE CONCUR:

Bird, C.J.

Tobriner, J.

Mosk, J.

Clark, J.

Richardson, J.

\*Jefferson, J.

\*Assigned by the Chairperson of the Judicial Council.

SUPREME COURT

FILED

Nov 18 1977

G. E. BISHEL, Clerk

---

quired to take into account domestic sources in the formation of an international agreement such as committee reports indicative of the meaning that the United States Senate has attached to an international agreement in cases where the agreement, as a matter of international law, requires the assent of the Senate (Rest. 2d Foreign Relations Law of the United States (1965) § 151, com. (b) (i), pp. 462-463; compare Traynor, J., dissent, *SAS*, *supra*, 56 Cal.2d at p. 48).

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*Appendix A*

COPY

IN THE

SUPREME COURT OF THE STATE OF CALIFORNIA

L.A. 30703

Super. Ct. Nos. SO C-25617, SO C-27593, SO C-30557

---

JAPAN LINE, LTD., *et al.*,

*Plaintiffs and Respondents,*

v.

COUNTY OF LOS ANGELES, *et al.*,

*Defendants and Appellants.*

---

ORDER MODIFYING OPINION

THE COURT:

It is ordered that the opinion filed herein on November 18, 1977, and reported in the Official Reports (20 Cal.3d 180) be modified in the following particulars:

1. On page 187, line 7 of the second full paragraph, the words "the county" are changed to the words "local entities" so the sentence reads:

The continuous presence of these containers, as well as any instrumentality of commerce, involves the constant use of many facilities provided by the state and here, local entities; e.g., harbor facilities, roads, bridges, water supply, as well as fire and police protection.

SUPREME COURT

FILED

DEC 28 1977

G. E. BISHEL, Clerk

14a

*Appendix A*

CLERK'S OFFICE, SUPREME COURT  
4250 STATE BUILDING  
SAN FRANCISCO, CALIFORNIA 94102

DEC 28 1977

I have this day filed Order .....

REHEARING DENIED

In re: L.A. No. 30703

---

JAPAN LINE, LTD.,

vs.

COUNTY OF LOS ANGELES.

---

Respectfully,

G. E. BISHEL  
*Clerk*

15a

*Appendix A*

SUPERIOR COURT OF THE STATE OF CALIFORNIA  
FOR THE COUNTY OF LOS ANGELES  
Nos. SO C-25617, 27593, 30557

---

JAPAN LINE, LTD., *et al.*,

*Plaintiffs,*

v.

COUNTY OF LOS ANGELES AND CITY OF LOS ANGELES,

*Defendants.*

---

FINDINGS OF FACT AND CONCLUSIONS OF LAW

These consolidated causes came on regularly for trial on February 14, 1974, before the Court sitting without a jury.

Plaintiffs appeared through Graham & James and Reed M. Williams. Defendants appeared through John H. Larson, County Counsel, and James Dexter Clark, Deputy County Counsel. Having heard the testimony and examined the proofs, and matters admitted and deemed admitted by defendants under C.C.P. §2033(a), and having considered the briefs and arguments of the parties, and the causes having been submitted for decision, and being fully advised in the premises, the Court makes the following Findings of Fact and Conclusions of Law.

*Findings of Fact*

1. On the first day of March, 1970, 1971 and 1972, there were present in the City of Los Angeles and the County of Los Angeles certain cargo shipping containers owned and

*Appendix A*

controlled by plaintiffs, the fair market values and assessed values being as follows:

*Fair Market Values*

<i>Plaintiff</i>	<i>1970</i>	<i>1971</i>	<i>1972</i>
JAPAN LINE, LTD.	\$ 765,000	\$ 885,550	\$1,696,900
KAWASAKI KISEN KAISHA, LTD.	1,250,100	977,720	1,768,280
MITSUMI O.S.K. LINES, LTD.	1,251,000	1,228,860	1,342,200
NIPPON YUSEN KAISHA	1,389,000	1,213,400	1,173,920
SHOWA SHIPPING CO.	595,000	553,200	564,340
YAMASHITA-SHINNIHON STEAMSHIP CO., LTD.	824,000	835,400	731,040

*Assessed Values*

<i>Plaintiff</i>	<i>1970</i>	<i>1971</i>	<i>1972</i>
JAPAN LINE, LTD.	\$ 191,250	\$ 221,375	\$ 424,225
KAWASAKI KISEN KAISHA, LTD.	312,525	244,430	442,070
MITSUMI O.S.K. LINES, LTD.	312,750	307,215	335,550
NIPPON YUSEN KAISHA	347,250	303,350	293,480
SHOWA SHIPPING CO.	148,750	138,300	141,085
YAMASHITA-SHINNIHON STEAMSHIP CO., LTD.	206,000	208,850	182,760

2. Defendants assessed, and levied taxes as follows against plaintiffs with respect to said containers. The amounts of said taxes are properly calculated as follows:

<i>Plaintiff</i>	<i>1970</i>	<i>1971</i>	<i>1972</i>
JAPAN LINE, LTD.	\$20,512.32	\$25,822.70	\$54,297.83
KAWASAKI KISEN KAISHA, LTD.	33,519.55	27,515.03	56,581.86
MITSUMI O.S.K. LINES, LTD.	33,543.68	34,763.52	42,948.05
NIPPON YUSEN KAISHA	37,243.95	35,367.71	37,563.38
SHOWA SHIPPING CO.	15,954.03	16,628.77	18,057.89
YAMASHITA-SHINNIHON STEAMSHIP CO., LTD.	22,094.22	23,930.17	23,392.00

*Appendix A*

3. Plaintiffs timely paid said taxes, under protest, as follows:

<i>Tax Year</i>	<i>Date of Payment</i>
1970-1971	March 2, 1971
1971-1972	August 31, 1971
1972-1973	August 31, 1972

4. Plaintiffs' suits for refund of said taxes were filed within six months from the date of payment of said taxes.

5. No refund of said taxes has been made.

6. Plaintiffs are incorporated under the laws of Japan, and have their principal places of business and commercial domiciles in Japan.

7. All of plaintiffs' vessels, on which the said containers are carried, have their home port in and are registered in Japan, and are used exclusively in foreign commerce.

8. All of plaintiffs' vessels on which the said containers are carried are specifically designed and constructed to accommodate the said containers, and carry cargo only in said containers.

9. Said containers have their home port in Japan, and are used constantly and exclusively for the transportation of cargo for hire in foreign commerce.

10. No container has a usual place of return in California or the United States between uses.

11. Each container is in constant transit save for repair time, and time awaiting the loading of cargo.



*Appendix A*

12. None of the containers present in Los Angeles County on the first day of March, 1970, 1971, or 1972 had been in California for as much as six months during the twelve months immediately preceding said dates.

13. The average stay of any of the containers in California at any one time is less than three weeks.

14. All containers of plaintiffs are subject to property tax, and are in fact taxed, in Japan.

15. During all periods referred to in plaintiffs' complaints those cargo shipping containers owned or controlled by steamship companies domiciled in the United States, and which from time to time were located in Japan while engaged in receiving and delivering cargo (being transported in foreign commerce) and awaiting shipment by vessel, were not subject to property taxation in Japan, and were not taxed in Japan.

16. The number of containers physically present in Los Angeles County on the lien dates 1970, 1971 and 1972, is fairly representative of the number of containers present in Los Angeles County on other dates throughout the tax year.

17. Any movements, or periods of non-movement of any said containers while in the United States (whether said containers are empty or filled with cargo) are incidental to and inseparable from the use of said containers in the transportation of cargo in foreign commerce, any such movements or periods of non-movement being essential to and solely for the efficiency and economic utilization of the containers as instrumentalities of foreign commerce.

*Appendix A*

## CONCLUSIONS OF LAW

1. Said containers, as utilized by plaintiffs at all times relevant hereto, are instrumentalities of foreign commerce.

2. That said containers are exempt from taxation by defendants.

3. That defendants unlawfully collected those taxes from plaintiffs as set forth in Findings of Fact No. 2.

4. That plaintiffs are entitled to a refund of said taxes.

5. That plaintiffs have judgment against defendants for the following sums:

<i>Plaintiff</i>	<i>Sum</i>
JAPAN LINE, LTD.	\$100,632.85
KAWASAKI KISEN KAISHA, LTD.	117,616.44
MITSUI O.S.K. LINES, LTD.	111,255.25
NIPPON YUSEN KAISHA	110,175.04
SHOWA SHIPPING Co.	50,640.69
YAMASHITA-SHINNIHON STEAMSHIP Co., LTD.	69,416.39

together with interest pursuant to California Revenue and Taxation Code §5141 computed from the dates and on the amounts of payment as follows, until entry of judgment,

## Appendix A

Plaintiff	Mar. 2, '71	Aug. 31, '71	Aug. 31, '72
JAPAN LINE, LTD.	\$20,512.32	\$25,822.70	\$54,297.83
KAWASAKI KISEN KAISHA, LTD.	33,519.55	27,515.03	56,581.86
MITSUMI O.S.K. LINES, LTD.	33,543.68	34,763.52	42,948.05
NIPPON YUSEN KAISHA	37,243.95	35,367.71	37,563.38
SHOWA SHIPPING CO.	15,954.03	16,628.77	18,057.89
YAMASHITA-SHINNIHON STEAMSHIP CO., LTD.	22,094.22	23,930.17	23,392.00

together with costs of suit herein.

Let judgment be entered accordingly.

Dated: Oct. 15, 1974

/s/ HAMPTON HUTTON  
Judge

## Appendix A

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF LOS ANGELES

No. SO C 25617, SO C 27593, SO C 30557

---

JAPAN LINE, LTD., et al.,

*Plaintiffs,*

v.

COUNTY OF LOS ANGELES AND CITY OF LOS ANGELES,

*Defendants.*

---

JUDGMENT

The above entitled causes came on regularly for trial on February 14, 1974. GRAHAM & JAMES and Reed M. Williams appeared as attorneys for plaintiffs. John H. Larson, County Counsel, and James Dexter Clark, Deputy County Counsel, appeared as attorneys for defendants. A jury trial having been waived, and the Court having heard the testimony and having heard and considered the evidence and the matters admitted by the parties, and the Court being fully advised in the premises and having filed its findings of fact and conclusions of law, and having directed that judgment be entered in accordance therewith, now therefore by reason of the law and findings aforesaid, and good cause appearing:

IT IS ORDERED, ADJUDGED AND DECREED that plaintiffs have judgment against defendants in the following principal amounts, together with interest thereon, pursuant to California Revenue and Taxation Code §5141 from the dates specified hereafter to the date of entry of judgment;

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*Appendix A*

## JAPAN LINE, LTD.

Principal \$100,632.85

## Interest

(\$4,482.10 (\$20,512.32 from 3-2-71)

(\$3,877.50 (\$25,822.70 from 8-31-71)

(\$8,153.27 (\$54,297.83 from 8-31-72)

\$ 16,512.87

## TOTAL

\$117,145.72

## KAWASAKI KISEN KAISHA, LTD.

Principal \$117,616.44

## Interest

(\$7,324.27 (\$33,519.55 from 3-2-71)

(\$4,131.61 (\$27,515.03 from 8-31-71)

(\$8,496.25 (\$56,581.86 from 8-31-72)

\$ 19,952.13

## TOTAL

\$137,568.57

23a

*Appendix A*

## MITSUI O.S.K. LINES, LTD.

Principal \$111,255.25

## Interest

(\$7,329.55 (\$33,543.68 from 3-2-71)

(\$5,220.03 (\$34,763.52 from 8-31-71)

(\$6,449.02 (\$42,948.05 from 8-21-72)

\$ 18,998.60

## TOTAL

\$130,253.85

## NIPPON YUSEN KAISHA

Principal \$110,175.04

## Interest

(\$8,138.09 (\$37,243.95 from 3-2-71)

(\$5,310.76 (\$35,367.71 from 8-31-71)

(\$5,640.45 (\$37,563.38 from 8-31-72)

\$ 19,089.30

## TOTAL

\$129,264.34



24a

*Appendix A*

SHOWA SHIPPING CO., LTD.

Principal \$ 50,640.69

Interest

(\$3,486.08 (\$15,954.03 from 3-2-71)

(\$2,496.95 (\$16,628.77 from 8-31-71)

(\$2,711.54 (\$18,057.89 from 8-31-72)

\$ 8,694.57

TOTAL

\$ 59,335.26

YAMASHITA SHINNIHON STEAMSHIP CO., LTD.

Principal \$ 69,416.39

Interest

(\$4,827.76 (\$22,094.22 from 3-2-71)

(\$3,593.31 (\$23,930.17 from 8-31-71)

(\$3,512.50 (\$23,392.00 from 8-31-72)

\$ 11,933.57

TOTAL

\$ 81,349.96

together with costs of suit herein taxed in the amount of  
\$.....

DATED: Oct 15 1974

HAMPTON HUTTON

JUDGE OF THE SUPERIOR COURT

ORIGINAL FILE

OCT 15 1974

COUNTY CLERK

25a

*Appendix A*

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF LOS ANGELES

(Consolidated for all purposes with :  
SO C 27593 and SO C 30557)

No. SO C 25617

JAPAN LINE, LTD., et al.,

*Plaintiffs,*

vs.

COUNTY OF LOS ANGELES, et al.,

*Defendants.*

No. SO C 27593

JAPAN LINE, LTD., et al.,

*Plaintiffs,*

vs.

COUNTY OF LOS ANGELES, et al.,

*Defendants.*

No. SO C 30557

JAPAN LINE, LTD., et al.,

*Plaintiffs,*

vs.

COUNTY OF LOS ANGELES, et al.,

*Defendants.*

## Appendix A

## INTENDED DECISION

The Court has before it three cases which were consolidated. They all have identical facts and parties, except that the periods in which an ad valorem tax was levied are different, to wit:

Case No. SO C 25617 — March 2, 1972

Case No. SO C 27593 — August 31, 1971

Case No. SO C 30557 — August 31, 1972

Briefly, Los Angeles County has levied a property tax on cargo containers used by the five [sic] Japanese shipping lines who are parties plaintiff, based on the average number of containers constantly in Los Angeles County. These containers are owned and controlled by Japanese based concerns and only come into this country for the purpose of bringing in cargoes or shipping them out in foreign commerce. There is no interstate or intrastate use. The taxes were paid for the periods indicated under protest and this suit to recover followed.

Another case identical in nature has been previously tried by this Court and decided for the plaintiff (SO C 23482). This decision was not appealed, but since that time the Court of Appeal has decided *Sea-Land vs. Alameda County*, (District 1, Div. 2) 36 C.A. (2) 825, and the defendant contends that that decision is controlling and at least calls for a reconsideration of the whole question.

The parties have stipulated to the facts and to the taxes paid each year, which exhibit is incorporated into this Intended Decision and made a part hereof as Exhibit A.

In SO C 23482, the Court found that the cargo containers were instrumentalities of foreign commerce and were a part

## Appendix A

of the ship. The *Sea-Land* case has taken the position that they are only instrumentalities of commerce to the extent that they provide a means for transferring cargo from one form of transportation to another (at page 832). This would belie the idea that they are an extension of the ship. The distinction makes no difference and as "instrumentalities of foreign commerce" they are still afforded the benefits of the "Home Port" rule.

*Sea-Land* was concerned with a domestic corporation (New Jersey) engaged in both foreign, inter and intrastate commerce and here lies the difference. There was no consideration of the "Home Port" rule as that was not involved; nor was any thought given to foreign treaties so well discussed in *Scandinavian Airlines vs. County of Los Angeles*, 56 Cal. (2) 11, cert. denied, 368 U.S. 899.

This Court is of the opinion that nothing has changed since the last decision on this matter and, therefore, adopts that part of the previous decision relating to Federal law, Home Port rule, and treaties. It is as follows:

Our Supreme Court in the *Scandinavian Airlines* system case made it clear that "Foreign Commerce" is a federal matter exclusively. It further stated that if the tax is repugnant to the treaty it cannot stand. Two treaties were considered here: The "General Agreement on Tariffs and Trade" and the "Treaty of Friendship, Commerce and Navigation Between the United States and Japan".

In the previous decision by this Court it was remarked in the Intended Decision that the Court didn't think the "Most Favored Nation" rule was applicable and that it based its ruling on the Treaty of Friendship, Commerce and Navigation Between the United States and Japan (1953), and the particular Article XI therein which pro-

*Appendix A*

vides that parties engaged in trade within the territory of the other party shall not be subject to the payment of taxes, fees or charges imposed upon or applied to income, capital, transactions, activities or any other object more burdensome than those borne by nationals of the host country.

A tax levied on the containers by Los Angeles County would violate this section, because it was stipulated that plaintiffs pay a tax in Japan. There is no way to prorate the same, as we do in interstate commerce. The Japanese would be paying a double tax, while a domestic company would, by reason of proration, be paying only one tax.

In addition to this, the Court now feels "The Most Favored Nation Rule" is likewise applicable, because we are favoring our nationals (by reason of only one total tax) as against our foreign parties.

It is also to be noted that U.S. companies pay no tax on containers in Japan (by stipulation). To allow the tax levy would result in unequal treatment of our foreign parties.

To consider proration of taxes with foreign entities is not practical. There is no tribunal that can adjudicate these rights unless it be the International Court and to invoke its services jurisdiction must be consented to by all parties. For this reason, our Federal Courts have consistently held that vessels which are instrumentalities of foreign commerce and engaged in foreign commerce can be taxed in their home port only.

Whether we consider the containers as a part of the ship or not, they do have a home port (Japan). They are engaged exclusively in foreign commerce and they are taxed in their home port so it presents no problem to extend to them the benefits of the "Home Port" rule.

*Appendix A*

The plaintiffs have conceded that certain generator sets were included in the taxes levied and that the tax on those was legal. The Court has, therefore, deducted stipulated amounts from the "Schedule of Payments" to reflect the true amounts in issue in this case.

Judgment will be for plaintiffs against defendants in amounts indicated in Exhibit A, plus interest at 7% per annum on the amounts indicated on Exhibit A under the particular plaintiff's name from the date of payment so indicated, excluding from such sums the portion thereof that was paid on generator sets.

Plaintiff will prepare judgment.

DATED: March 14, 1974.

HAMPTON HUTTON  
*Judge of the Superior Court*



SCHEDULE OF PAYMENT DATES

Tax Year	Date of Payment	J Line	K Line	M-O Line	NYK	Showa	Y-S Line
70-71	3-2-71	\$ 20,512.32	\$ 33,519.55	\$ 33,543.68	\$ 37,243.95	\$ 15,954.03	\$ 22,094.22
71-72	8-31-71	26,617.46	29,389.52	36,938.60	36,473.89	16,628.77	25,111.49
72-73	8-31-72	54,297.83	56,581.86	42,948.05	37,563.38	18,057.89	23,392.00
		\$101,427.61	\$119,490.93	\$113,430.33	\$111,281.22	\$50,640.96	\$70,597.71
	LESS	\$ 794.76	\$ 1,874.49	\$ 2,175.08	\$ 1,106.18		\$ 1,181.32
		\$100,632.85	\$117,616.44	\$111,255.25	\$110,175.04		\$69,416.39

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**Appendix B**

IN THE  
SUPREME COURT OF THE STATE OF CALIFORNIA  
No. 30703

JAPAN LINE, LTD.; KAWASAKI KISEN KAISHA, LTD.; MITSUI  
O.S.K. LINES, LTD.; NIPPON YUSEN KAISHA; SHOWA  
LINE, LTD.; and YAMASHITA-SHINNIHON STEAMSHIP CO.,  
LTD.,

*Appellants,*

—against—

COUNTY OF LOS ANGELES; CITY OF LOS ANGELES; and  
CITY OF LONG BEACH,

*Appellees.*

NOTICE OF APPEAL TO THE SUPREME COURT  
OF THE UNITED STATES

Notice is hereby given that Japan Line, Ltd., et al., the appellants above-named, hereby appeal to the Supreme Court of the United States from the final judgment of the Supreme Court of the State of California denying the petition for a rehearing on the affirmance of the dismissal of the complaint entered in this action on December 28, 1977.

This appeal is taken pursuant to 28 U.S.C. §1257(2).

PETER L. BRIGER  
BRIGER & ASSOCIATES  
*Counsel for Appellant*  
299 Park Avenue  
New York, New York 10017

*Appendix B*

## CERTIFICATE OF SERVICE

I hereby certify that on this 24th day of February, 1978, copies of this Notice of Appeal were sent by airmail, postage prepaid, to James D. Clark, Deputy County Counsel, Los Angeles. I further certify that all parties required to be served have been served, namely:

County of Los Angeles;  
City of Los Angeles; and,  
City of Long Beach.

/s/ PETER L. BRIGER  
Peter L. Briger  
BRIGER & ASSOCIATES  
299 Park Avenue  
New York, New York 10017  
(212) 758-4000  
*Counsel for Appellant*

REED M. WILLIAMS, Esq.

RONALD L. YOUNG, Esq.

*Of Counsel*

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100 Oceangate, Suite 515

Long Beach, California 90802

SHELDON S. COHEN, Esq.

*Of Counsel*

COHEN & URETZ

1775 K. Street, N.W.

Washington, D.C. 20006

*Appendix C*

*Pertinent Provisions of the Customs  
Convention on Containers*

Chapter I, Article 1(a):

"For the purposes of this Convention:

(a) The term 'import duties and import taxes' shall mean not only Customs duties but also all duties and taxes whatsoever chargeable by reason of importation."

Chapter II, Article 2:

"Each of the Contracting Parties shall grant temporary admission free of import duties and import taxes and free of import prohibitions and restrictions, subject to re-exportation and to the other conditions laid down in articles 3 to 6 below, to containers when they are imported loaded, or imported empty to be re-exported loaded. Each Contracting Party shall retain the right to withhold these facilities in the case of containers which are imported on purchase or otherwise taken into effective possession and control by a person resident or established in its territory; the same applies to containers imported from a country which does not apply the provisions of this Convention."

*Pertinent Provisions of the Treaty of Friendship,  
Commerce and Navigation With Japan*

Article XI(1):

"Nationals of either party residing within the territories of the other Party, and nationals and companies of either Party engaged in trade . . . within the territories

## Appendix C

of the other Party, shall not be subject to the payment of taxes, fees or charges imposed upon or applied to income, capital, transactions or any other object, or to requirements with respect to the levy or collection thereof, more burdensome than those borne by nationals and companies of such other party."

## Article XI(4):

"In the case of companies of either Party engaged in trade or gainful pursuit within the territories of the other Party, and in the case of nationals of either Party engaged in trade or other gainful pursuit within the territories of the other Party but not resident therein, such other Party shall not impose or apply any tax, fee or charge upon any income, capital or other basis in excess of that reasonably allocable or apportionable to its territories nor grant deductions and exemptions less than those reasonably allocated or apportionable to its territories. \* \* \*"

## Article XXII(2):

"The term 'most-favored-nation treatment' means treatment accorded within the territories of a Party upon terms no less favorable than the treatment accorded therein, in like situations, to nationals, companies, products, vessels or other objects, as the case may be, of any third country."

*Pertinent Provisions of the General Agreement  
on Tariffs and Trade*

## Article III, Paragraphs (1) and (2):

"The contracting parties recognize that internal taxes and other internal charges, and laws, regulations and

## Appendix C

requirements affecting the internal sale, offering for sale, purchase, transportation, distribution, or use of products, and internal quantitative regulations requiring the mixture, processing or use of products in specified amounts or proportions, should not be applied to imported or domestic products so as to afford protection to domestic products."

"The products of the territory of any contracting party imported into the territory of any other contracting party shall not be subject, directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied directly or indirectly, to like domestic products."

*Title 18, California Administrative Code §205*

## "205. Movable Property.

(a) General. Movable Property is *all* property which is intended to be, and is, moved from time to time from one location to another . . . [Emphasis added].

"Movable property has situs where located on lien date *if it has been in the county for more than six of the twelve months immediately preceding the lien date* and if it is to remain in or be returned to the county for any substantial period during the twelve months immediately succeeding lien date . . . [Emphasis added].

"Property which does not have situs where located on the lien date pursuant to the previous paragraph has situs at the location where it is normally returned between uses or, *if there is no such location, at the principal place of business of the owner.*" [Emphasis added].



36a

**Appendix D**

**Extracts From Annual Report of the Board of Supervisors  
of the County of Los Angeles, Fiscal Year 1970-1971**

(see opposite) ➞

## ANNUAL REPORT OF THE BOARD OF SUPERVISORS--1970-71

SCHEDULE 1-C

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1971

## RECAPITULATION

Source	Estimated	Actual	Over Realized	Under Realized
Taxes.....	\$ 757,942,640.00	\$ 754,502,478.75	\$	\$ 3,440,161.25
Licenses and Permits.....	7,023,906.00	6,661,567.63		362,338.37
Fines, Forfeits and Penalties.....	5,912,688.00	6,280,361.08	367,673.08	
Revenue From Use of Money and Property.....	21,309,216.00	13,470,203.06		7,839,012.94
Aid From Other Governmental Agencies.....	875,218,931.00	878,253,272.59	3,034,341.59	
Charges for Current Services.....	248,192,685.00	145,227,161.71		102,965,523.29
Other Revenues.....	12,087,238.00	21,632,347.85*		9,545,109.85
TOTAL.....	\$1,927,687,303.00	\$1,782,762,696.97	\$	NET \$144,924,606.03

## IN DETAIL

## GENERAL FUND

<b>Taxes</b>				
Property Taxes--Current--Secured....	\$ 665,793,624.00	\$ 661,632,766.27	\$	\$ 4,161,357.73
Property Taxes--Current--Unsecured....	58,008,601.00	57,603,654.37		405,146.63
Property Taxes--Prior--Secured.....		303,064.83*		303,064.83
Property Taxes--Prior--Unsecured....		1,656,664.28	1,656,664.28	
Penalties and Costs on Delinquent Taxes.....	3,000,000.00	2,865,341.36		134,658.64
Sales and Use Taxes.....	11,329,030.00	11,008,251.04		320,778.96
Franchises.....	1,151,300.00	1,153,329.29	2,029.29	
Other Taxes.....	6,274,153.00	6,776,964.87	502,811.87	
Total Taxes.....	\$ 745,856,708.00	\$ 742,393,206.60	\$	NET \$ 3,463,501.40
<b>Licenses and Permits</b>				
Animal Licenses.....				
Business Licenses.....	986,679.00	1,027,545.00	\$ 40,866.00	\$
Construction Permits.....	3,743,322.00	3,061,337.66	158,884.34	
Road Privileges and Permits.....	1,307,500.00	1,459,880.94	152,380.94	
Zoning Permits.....	9,600.00	7,721.03		1,878.97
Other Licenses and Permits.....	109,405.00	146,767.00	37,362.00	53,638.00
Total Licenses and Permits.....	779,000.00	147,464.00	629,334.00	
<b>Fines, Forfeits and Penalties</b>				
Vehicle Code Fines.....	2,313,130.00	2,283,290.90	\$	362,338.17
Other Court Fines.....	2,022,384.00	2,029,297.26		
Forfeitures and Penalties.....	1,577,172.00	1,530,773.30	453,912.70	\$ 29,839.01
Total Fines, Forfeits and Penalties	\$ 5,912,688.00	\$ 4,843,361.08	\$	367,673.08
<b>Revenue From Use of Money and Property</b>				
Interest.....				
Rents and Concessions.....	17,890,010.00	10,113,150.91	\$	\$ 7,776,859.09
Royalties.....	3,119,206.00	3,007,070.17		21,225.83
Total Revenue From Use of Money and Property.....	200,000.00	210,033.96		80,966.02
Total Revenue From Use of Money and Property.....	\$ 21,309,216.00	\$ 13,470,203.06	\$	\$ 7,839,012.94

SCHEDULE 1-C-Continued

COUNTY WIDE FUNDS

INCLUDED IN GENERAL COUNTY LEVY-Continued  
STATEMENT OF REVENUE-ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1971

IN DETAIL-Continued

ACCUMULATIVE CAPITAL OUTLAY FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....	\$ 3,176,479.00	\$ 3,180,185.10	\$ 3,706.10	\$ 2,638.36
Property Taxes-Current-Unsecured..	524,438.00	521,799.64		3,240.43
Property Taxes-Prior-Secured.....		5,240.43*		
Property Taxes-Prior-Unsecured....		13,599.34	13,599.34	
<b>Total Taxes.....</b>	<b>\$ 3,700,917.00</b>	<b>\$ 3,710,143.61</b>	<b>\$ 9,426.63</b>	<b>\$ NET</b>

Aid From Other Governmental Agencies  
Other State In-Lieu Tax.....\$  
State Aid for Property Tax Relief  
Homeowners.....  
Business Inventory.....

	\$ 1,773.48	\$ 1,773.48	\$
199,208.00	200,434.25	1,226.25	
115,720.00	115,720.02	.02	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 316,928.00</b>	<b>\$ 317,927.75</b>	<b>\$ 2,999.75</b>
<b>Total Accumulative Capital Outlay Fund.....</b>	<b>\$ 6,015,845.00</b>	<b>\$ 6,028,271.38</b>	<b>\$ 12,426.38</b>

CONTAGIOUS DISEASE HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....	\$ 218,120.00	\$ 215,150.46	\$	\$ 2,969.54
Property Taxes-Current-Unsecured..	26,528.00	26,395.84		132.16
Property Taxes-Prior-Secured.....		272.85*		272.85
Property Taxes-Prior-Unsecured....		935.74	935.74	
<b>Total Taxes.....</b>	<b>\$ 244,648.00</b>	<b>\$ 242,209.19</b>	<b>\$ NET</b>	<b>\$ 2,438.81</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 89.70	\$ 89.70	\$
State Aid for Property Tax Relief		8,322.06	48.06	
Homeowners.....	8,274.00	5,452.05		.95
Business Inventory.....	5,453.00			
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 13,727.00</b>	<b>\$ 13,863.81</b>	<b>\$ 136.81</b>	<b>\$ NET</b>
<b>Total Contagious Disease Hospital Debt Service Fund.....</b>	<b>\$ 258,375.00</b>	<b>\$ 256,073.00</b>	<b>\$ NET</b>	<b>\$ 2,302.00</b>

## ANNUAL REPORT OF THE BOARD OF SUPERVISORS--1970-71

SCHEDULE 1-C--Continued

## COUNTY WIDE FUNDS

INCLUDED IN GENERAL COUNTY LEVY--Continued  
STATEMENT OF REVENUE--ESTIMATED AND ACTUAL  
FISCAL YEAR ENDED JUNE 30, 1971

## IN DETAIL--Continued

## HARBOR GENERAL HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	870,850.00	\$ 877,155.11	\$ 6,305.11	\$ 575.62
Property Taxes-Current-Unsecured.	116,314.00	115,738.38		1,575.57
Property Taxes-Prior-Secured.....		1,537.57*		
Property Taxes-Prior-Unsecured....		3,805.35	3,805.35	
<b>Total Taxes.....\$</b>	<b>987,164.00</b>	<b>\$ 995,161.27</b>	<b>\$ 7,997.27</b>	<b>\$ NET</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		393.34	\$ 393.34	\$
State Aid for Property Tax Relief	33,735.00	33,924.25	189.25	
Homeowners.....	23,338.00	23,338.33	.33	
Business Inventory.....				
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>57,073.00</b>	<b>\$ 57,655.92</b>	<b>\$ 582.92</b>	<b>\$</b>
<b>Total Harbor General Hospital Debt Service Fund.....\$</b>	<b>1,044,237.00</b>	<b>\$ 1,052,817.19</b>	<b>\$ 8,580.19</b>	<b>\$</b>

## HOSPITAL FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	879,380.00	\$ 877,155.11	\$	\$ 2,224.89
Property Taxes-Current-Unsecured.	114,275.00	113,737.31		537.69
Property Taxes-Prior-Secured.....		1,432.23*		1,432.23
Property Taxes-Prior-Unsecured....		3,805.34	3,805.34	
<b>Total Taxes.....\$</b>	<b>993,655.00</b>	<b>\$ 993,235.53</b>	<b>\$ NET</b>	<b>\$ 419.27</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		386.44	\$ 386.44	\$
State Aid for Property Tax Relief	33,734.00	33,925.35	191.35	
Homeowners.....	23,050.00	23,060.67	.67	
Business Inventory.....				
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>56,794.00</b>	<b>\$ 57,372.46</b>	<b>\$ 578.46</b>	<b>\$</b>
<b>Total Hospital Facilities Debt Service Fund.....\$</b>	<b>1,050,449.00</b>	<b>\$ 1,050,607.99</b>	<b>\$ 158.99</b>	<b>\$</b>



## SCHEDULE 1-C--Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1971

## IN DETAIL--Continued

## HOSPITAL FACILITIES NO. 2 DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured...	\$ 1,683,682.00	\$ 1,688,110.59	\$ 4,428.59	\$
Property Taxes-Current-Unsecured.	225,386.66			1,121.34
Property Taxes-Prior-Secured.....	2,993.74*			2,993.74
Property Taxes-Prior-Unsecured...	7,485.97		7,485.97	
<b>Total Taxes.....</b>	<b>\$ 1,910,190.00</b>	<b>\$ 1,917,989.48</b>	<b>\$ 7,799.48</b>	<b>\$ NET</b>

<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$	\$ 765.98	\$ 765.98	\$	\$
State Aid for Property Tax Relief				
Homeowners.....	64,924.00	65,286.81	362.81	
Business Inventory.....	45,277.00	45,276.79		.21

Total Aid From Other Governmental

Agencies.....\$	110,201.00	\$ 111,329.58	\$ 1,128.58	\$ NET
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Total Hospital Facilities No. 2

Debt Service Fund.....\$	2,020,391.00	\$ 2,029,319.06	\$ 8,928.06	\$
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## JUVENILE DETENTION FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured...\$	822,095.00	\$ 827,505.02	\$ 5,410.02	\$
Property Taxes-Current-Unsecured.	110,193.00	109,646.99		546.01
Property Taxes-Prior-Secured.....		1,491.33*		1,491.33
Property Taxes-Prior-Unsecured...		3,555.82	3,555.82	
<b>Total Taxes.....</b>	<b>\$ 932,288.00</b>	<b>\$ 939,216.50</b>	<b>\$ 6,928.50</b>	<b>\$ NET</b>

<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$	\$ 372.63	\$ 372.63	\$	\$
State Aid for Property Tax Relief				
Homeowners.....	31,826.00	32,003.74	177.74	
Business Inventory.....	22,080.00	22,080.16	.16	

Total Aid From Other Governmental

Agencies.....\$	53,906.00	\$ 54,456.53	\$ 550.53	\$
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Total Juvenile Detention Facilities

Debt Service Fund.....\$	986,194.00	\$ 993,673.03	\$ 7,479.03	\$
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## SCHEDULE 1-C--Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1971

## IN DETAIL--Continued

## JUVENILE HALL CENTER DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	111,456.00	\$ 115,849.78	\$ 4,393.78	\$
Property Taxes--Current--Unsecured..	20,406.00	20,305.81		
Property Taxes--Prior--Secured.....		401.11*		100.19
Property Taxes--Prior--Unsecured....		623.85	623.85	401.11
<b>Total Taxes.....\$</b>	<b>131,862.00</b>	<b>\$ 136,378.33</b>	<b>\$ 4,516.33</b>	<b>\$ NET</b>
Aid From Other Governmental Agencies				
Other State In-Lieu Tax.....\$		\$ 69.00	\$ 69.00	\$
State Aid for Property Tax Relief				
Homeowners.....	4,456.00	4,477.73		
Business Inventory.....	3,769.00	3,768.70	21.73	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>8,225.00</b>	<b>\$ 8,315.43</b>	<b>90.43</b>	<b>NET</b>
<b>Total Juvenile Hall Center Debt Service Fund.....\$</b>	<b>140,087.00</b>	<b>\$ 144,693.76</b>	<b>\$ 4,606.76</b>	<b>\$</b>

## JUVENILE HALL CENTER NO. 2 DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	94,318.00	\$ 99,209.43	\$ 4,781.63	\$
Property Taxes--Current--Unsecured..	12,244.00	12,183.19		
Property Taxes--Prior--Secured.....		156.44*		60.81
Property Taxes--Prior--Unsecured....		374.28	374.28	156.66
<b>Total Taxes.....\$</b>	<b>106,762.00</b>	<b>\$ 111,700.44</b>	<b>\$ 4,936.44</b>	<b>\$ NET</b>
Aid From Other Governmental Agencies				
Other State In-Lieu Tax.....\$		\$ 41.40	\$ 41.40	\$
State Aid for Property Tax Relief				
Homeowners.....	3,819.00	3,840.91	21.91	
Business Inventory.....	2,516.00	2,516.32	.32	
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>6,335.00</b>	<b>\$ 6,398.63</b>	<b>\$ 63.63</b>	<b>\$</b>
<b>Total Juvenile Hall Center No. 2 Debt Service Fund.....\$</b>	<b>113,097.00</b>	<b>\$ 118,099.07</b>	<b>\$ 5,002.07</b>	<b>\$</b>

## COUNTY WIDE FUNDS

## SCHEDULE 1-C--Continued

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1971

IN DETAIL--Continued

## OSTEOPATHIC HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	410,048.00	\$ 397,201.71	\$	\$ 17,866.29
Property Taxes--Current--Unsecured.	57,137.00	56,854.04		282.04
Property Taxes--Prior--Secured.....		849.63*		849.63
Property Taxes--Prior--Unsecured...		1,871.46	1,871.46	
<b>Total Taxes.....\$</b>	<b>467,205.00</b>	<b>\$ 455,076.50</b>	<b>\$</b>	<b>\$ 12,126.50</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 193.22	\$ 193.22	\$
State Aid for Property Tax Relief				
Homeowners.....	15,277.00	15,350.46	82.46	
Business Inventory.....	11,174.00	11,174.00		
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>26,451.00</b>	<b>\$ 29,714.68</b>	<b>\$ 773.68</b>	<b>\$</b>
<b>Total Osteopathic Hospital Debt Service Fund.....\$</b>	<b>493,656.00</b>	<b>\$ 584,801.18</b>	<b>\$</b>	<b>\$ 11,850.84</b>

## TUBERCULAR SEGREGATION HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	135,636.00	\$ 132,399.95	\$	\$ 3,236.05
Property Taxes--Current--Unsecured.	18,346.00	18,274.79		91.71
Property Taxes--Prior--Secured.....		249.15*		249.15
Property Taxes--Prior--Unsecured...		623.85	623.85	
<b>Total Taxes.....\$</b>	<b>154,000.00</b>	<b>\$ 151,048.94</b>	<b>\$</b>	<b>\$ 2,951.06</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 62.10	\$ 62.10	\$
State Aid for Property Tax Relief				
Homeowners.....	5,092.00	5,120.12	28.12	
Business Inventory.....	3,223.00	3,622.76		24
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>8,725.00</b>	<b>\$ 8,814.28</b>	<b>\$ 89.28</b>	<b>\$</b>
<b>Total Tubercular Segregation Hospital Debt Service Fund.....\$</b>	<b>162,725.00</b>	<b>\$ 159,863.92</b>	<b>\$</b>	<b>\$ 2,861.08</b>

## ANNUAL REPORT OF THE BOARD OF SUPERVISORS--1970-71

## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1971

## IN DETAIL--Continued

## WAYSIDE HONOR RANCHO DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured...	\$ 66,935.00	\$ 66,199.43	\$	\$ 735.57
Property Taxes-Current-Unsecured.	10,204.00	10,153.24		50.76
Property Taxes-Prior-Secured....		175.86*		175.86
Property Taxes-Prior-Unsecured...		311.90	311.90	
<b>Total Taxes.....</b>	<b>\$ 77,139.00</b>	<b>\$ 76,488.71</b>	<b>\$</b>	<b>\$ 650.29</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....	\$	34.50	\$ 34.50	\$
State Aid for Property Tax Relief Homeowners.....				
Business Inventory.....	2,546.00	2,559.46	13.46	
	1,955.00	1,955.19	.19	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 4,501.00</b>	<b>\$ 4,549.15</b>	<b>\$ 48.15</b>	<b>\$</b>
<b>Total Wayside Honor Rancho Debt Service Fund.....</b>	<b>\$ 81,640.00</b>	<b>\$ 81,037.86</b>	<b>\$</b>	<b>\$ 602.14</b>

## WOMEN'S DETENTION FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured...	\$ 331,128.00	\$ 331,001.34	\$	\$ 126.66
Property Taxes-Current-Unsecured.	48,974.00	48,733.78		240.21
Property Taxes-Prior-Secured....		810.62*		810.62
Property Taxes-Prior-Unsecured...		1,497.12	1,497.12	
<b>Total Taxes.....</b>	<b>\$ 380,102.00</b>	<b>\$ 380,421.63</b>	<b>\$ 319.63</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....	\$	165.61	\$ 165.61	\$
State Aid for Property Tax Relief Homeowners.....				
Business Inventory.....	12,731.00	12,798.78	67.78	
	9,406.00	9,538.43		
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 22,230.00</b>	<b>\$ 22,462.82</b>	<b>\$ 232.82</b>	<b>\$</b>
<b>Total Women's Detention Facilities Debt Service Fund.....</b>	<b>\$ 402,332.00</b>	<b>\$ 402,884.45</b>	<b>\$ 552.45</b>	<b>\$</b>

\*Indicates red figures





**Appendix D (continued)**

**Extracts From Annual Report of Financial Transactions  
Concerning Counties of California, Fiscal Year 1970-1971**

(see opposite) 

TABLE 3. COUNTIES--FISCAL YEAR 1970-71--CONTINUED  
SUMMARY OF GENERAL COUNTY EXPENDITURES BY FUNCTIONS AND ACTIVITIES FOR FISCAL YEAR ENDED JUNE 30, 1971  
PUBLIC PROTECTION FUNCTION--CONTINUED

COUNTIES	FIRE PROTECTION	FLOOD CONTROL AND SOIL & WATER CONSERVATION	PROTECTIVE INSPECTION	OTHER PROTECTION	TOTAL	ROAD CONSTRUCTION AND MAINTENANCE	HEALTH AND SANITATION FUNCTION
ALAMEDA-----	-----	-----	8740,872	81,751,922	829,775,674	88,119,623	86,193,057
ALPINE-----	810,042	-----	2,591	5,666	114,177	210,932	5,868
AMADOR-----	12,527	626,836	98,999	86,820	594,725	594,158	90,853
BUTTE-----	498,681	6,469	402,082	261,635	3,610,042	3,414,488	874,947
CALAVERAS-----	53,676	-----	167,361	76,702	900,886	886,638	75,608
COLUSA-----	-----	9,210	82,072	60,774	626,368	1,554,862	126,168
CONTRA COSTA-----	-----	334,370	1,093,990	1,934,345	20,718,001	8,831,762	3,761,712
DEL NORTE-----	-----	-----	53,343	40,038	722,804	674,825	44,000
EL DORADO-----	-----	-----	129,887	384,638	2,063,775	2,044,899	473,710
FRESNO-----	-----	-----	1,113,451	938,341	11,860,332	7,611,932	4,534,922
GLENN-----	-----	11,621	176,242	105,961	774,131	967,182	23,110
HUMBOLDT-----	-----	41,218	286,129	430,407	3,651,790	2,952,599	1,119,851
IMPERIAL-----	218,796	-----	528,341	83,547	2,994,739	2,249,272	473,117
INYO-----	-----	-----	40,311	40,370	688,862	851,183	258,764
KERN-----	7,259,246	190,722	1,018,432	777,063	19,820,864	7,390,243	2,806,573
KINGS-----	519,307	-----	187,414	177,187	2,299,380	1,771,226	719,455
LAKE-----	-----	-----	102,981	83,991	987,023	1,041,899	96,338
LASSER-----	-----	713	56,436	112,940	575,085	1,201,839	58,363
LOS ANGELES-----	17,728,941	-----	2,462,799	10,259,374	241,135,009	70,915,134	66,470,481
MADERA-----	202,540	4,500	136,381	180,204	1,691,147	1,623,395	441,561
MARIN-----	669,596	-----	284,978	1,083,279	8,574,380	2,047,960	2,780,221
MARIPOSA-----	5,250	15,926	4,830	31,351	276,019	659,083	30,617
MENDOCINO-----	-----	10,977	147,370	193,789	2,109,771	1,863,513	353,018
MERCED-----	841,317	30,773	351,668	337,287	3,681,948	2,294,323	1,124,879
MODOC-----	1,463	34,279	53,348	46,665	349,433	698,023	35,020
MONTE-----	-----	-----	23,963	124,176	509,097	731,074	50,558
MONTEREY-----	88,858	13,401	741,011	538,967	7,178,493	4,579,554	1,692,538
MARIPOSA-----	318,809	-----	220,453	309,545	2,686,730	1,346,859	587,872
NEVADA-----	-----	7,575	106,315	190,981	1,191,401	1,373,450	33,553
ORANGE-----	2,126,345	155,873	2,160,453	3,122,186	40,252,504	14,395,008	4,215,266
PLACER-----	128,620	-----	217,912	305,835	2,753,782	2,317,688	370,861
PLUMAS-----	-----	823	32,349	127,700	728,797	1,401,017	187,705
RIVERSIDE-----	1,479,970	-----	1,479,630	1,479,804	19,952,929	6,736,447	2,481,994
SACRAMENTO-----	-----	169,406	1,006,664	1,272,545	19,422,767	10,025,757	2,258,275
SAN BENITO-----	36,798	76	91,239	43,752	652,765	542,709	139,050
SAN BERNARDINO-----	534,385	-----	1,267,562	1,513,508	22,101,742	9,725,358	3,043,221
SAN DIEGO-----	299,517	-----	1,972,779	3,131,346	39,362,284	10,307,217	11,327,035
SAN FRANCISCO-----	-----	-----	-----	-----	-----	-----	-----
SAN JOAQUIN-----	127,024	111,457	937,937	516,634	10,305,120	6,429,674	1,881,041
SAN LUIS--OBI--SPO-----	127,412	6,281	274,615	458,233	3,608,184	2,200,216	739,807
SAN MATEO-----	207,433	43,655	558,037	2,518,510	20,520,360	4,447,956	8,384,729
SANTA BARBARA-----	1,978,371	-----	763,390	834,872	12,878,138	4,134,922	2,963,793
SANTA CLARA-----	330,093	-----	694,824	1,626,544	28,489,326	14,733,870	12,064,711
SANTA CRUZ-----	83,628	-----	361,134	553,676	4,509,185	2,721,311	1,028,994
SHASTA-----	53,774	26,628	159,048	266,084	2,263,944	3,660,791	256,821
SIERRA-----	-----	-----	4,820	51,904	176,354	574,472	25,403
SKIYOU-----	-----	2,431	207,981	100,464	1,414,760	2,564,040	278,734
SOLANO-----	66,979	2,990	238,095	385,971	4,110,208	2,039,668	1,230,076
SONOMA-----	182,415	-----	389,454	637,808	5,615,795	5,863,748	1,824,200
STANISLAUS-----	163,970	-----	469,896	258,297	6,187,683	2,977,567	2,299,579
SUTTER-----	3,452	4,251	202,084	124,798	1,516,275	987,136	936,981
TEHAMA-----	214,103	-----	143,829	193,107	1,471,997	1,789,110	256,861
TRINITY-----	-----	3,589	14,460	68,711	399,418	1,559,497	54,804
TULARE-----	1,289,854	15,299	885,702	440,133	7,189,951	4,581,213	1,891,376
TUOLUMNE-----	65,989	442	29,700	155,501	1,177,021	1,139,616	157,840
VENTURA-----	173,238	29,029	1,375,031	1,241,669	15,774,235	5,253,821	3,964,962
YOLO-----	-----	7,500	415,377	241,414	3,560,078	2,054,816	774,058
YUBA-----	-----	257	129,661	121,851	1,304,431	885,696	233,098
TOTALS-----	838,101,421	81,322,975	827,311,015	642,378,422	8650,020,161	8266,754,298	8160,108,529

TABLE 3. COUNTIES--FISCAL YEAR 1970-71--CONTINUED  
SUMMARY OF GENERAL COUNTY EXPENDITURES BY FUNCTIONS AND ACTIVITIES FOR FISCAL YEAR ENDED JUNE 30, 1971  
GENERAL FUNCTION--CONTINUED  
PUBLIC PROTECTION FUNCTION

COUNTIES	PLANT ACQUISITION	PROMOTION	OTHER GENERAL	TOTAL	JUDICIAL	POLICE PROTECTION	DEFENTION AND CORRECTION
LAMEDA	82,871,248	8336,218	810,745,960	828,515,540	88,961,462	84,922,251	813,399,167
LPIKE	20,155	3,666	34,943	151,832	17,974	73,439	4,465
MADOR	1,031,910	24,609	160,525	1,536,437	126,206	166,483	36,854
UTTE	170,781	51,943	176,886	2,233,511	924,646	1,168,745	367,984
ALAVENAS	7,911	31,231	145,831	691,858	179,032	277,830	166,283
OLUSA	247	15,350	191,195	694,366	147,885	229,925	96,502
ONTA COSTA	1,023,573	112,500	795,731	10,035,472	4,584,995	5,272,329	7,497,972
DEL NORTE	185,034	26,315	261,010	894,808	144,699	180,345	284,577
EL OMAHO	707,297	47,487	1,031,828	3,050,988	474,392	990,103	164,955
RESNO	1,187,863	113,460	6,061,300	12,141,545	2,836,752	3,068,760	3,903,028
ILENN	56,991	5,500	188,952	787,891	146,873	245,432	88,002
UMBOLOT	170,095	87,925	298,907	2,408,517	1,069,152	1,218,110	796,774
IMPERIAL	766,338	58,622	858,951	3,130,702	685,100	125,536	733,419
INYO	110,328	30,622	366,567	916,876	186,500	264,614	157,067
GERN	1,571,888	86,280	3,622,851	10,260,531	2,922,739	3,509,851	4,163,813
KINGS	35,491	24,039	134,814	1,219,211	477,908	454,736	482,828
LAKE	45,081	59,225	401,970	1,250,497	288,015	396,499	115,737
LASSEN	9,210	9,460	137,414	454,545	159,710	174,214	71,072
LOS ANGELES	36,833,611	790,601	119,555,418	281,168,695	65,083,705	74,675,450	70,924,540
MADEIRA	289,482	35,421	184,091	1,479,786	372,448	363,177	431,897
MARIN	1,082,283	108,128	967,760	6,032,224	2,105,337	1,977,533	2,433,657
MARIPOSA	211,555	7,271	114,120	554,643	66,512	104,448	47,702
MENDOCINO	123,738	49,890	909,320	2,126,781	637,938	710,363	409,334
MERCED	224,413	71,046	418,536	2,127,206	764,933	591,590	744,400
MODOC	33,798	9,425	192,068	571,351	68,217	95,087	52,374
MONO	482,750	18,504	161,796	970,232	43,965	170,867	124,430
MONTEREY	1,230,106	41,875	1,348,089	5,128,550	1,967,524	1,785,364	2,063,368
NAPA	1,181,032	136,711	601,382	3,103,058	630,146	708,072	497,505
NEVADA	8,142,640	40,000	324,110	1,071,202	228,140	469,524	188,864
ORANGE	180,396	88,685	1,172,181	2,998,943	11,028,205	7,922,589	13,736,853
PLACER	80,000	191,058	361,453	1,010,315	425,307	1,051,754	424,354
RIVERSIDE	1,079,757	590,985	1,564,860	11,280,898	147,493	321,281	99,151
SACRAMENTO	3,094,346	656,994	5,640,461	18,714,899	4,228,418	5,333,529	5,951,578
SAN BENITO	35,148	14,767	178,099	537,714	4,921,723	5,980,864	6,068,565
SAN BERNARDINO	433,833	172,428	7,853,035	18,160,115	5,166,411	6,725,500	177,249
SAN DIEGO	379,717	252,086	11,014,466	36,471,863	11,969,117	9,147,809	12,841,716
SAN FRANCISCO	1,364,727	98,134	1,939,228	6,142,918	2,127,737	2,655,881	3,828,650
SAN JOAQUIN	1,391,144	24,084	995,823	4,344,682	944,615	1,060,370	732,658
SAN LUIS OBISPO	2,465,489	253,899	6,036,411	13,402,970	5,464,977	3,512,173	8,205,575
SANTA BARBARA	1,875,404	138,094	999,242	8,349,195	2,500,966	3,175,760	3,424,779
SANTA CLARA	3,764,455	821,488	5,870,801	24,579,168	8,333,742	9,053,052	8,559,051
SANTA CRUZ	217,901	99,516	610,551	3,438,412	1,003,984	1,340,655	1,166,108
SHASTA	173,755	59,638	481,186	1,822,139	505,927	819,620	432,883
SIERRA	155,130	7,400	62,207	194,924	34,551	77,838	7,241
SISKIYOU	491,978	33,580	344,507	1,408,727	418,536	403,198	280,150
SOLANO	2,492,008	74,689	1,127,052	3,758,557	1,236,366	1,217,318	962,489
SONOMA	1,274,965	212,913	2,184,417	8,307,707	1,268,049	1,403,617	1,734,452
STANISLAUS	602,696	3,313	97,916	3,401,971	1,420,887	1,765,099	1,909,534
SUTTER	35,452	4,800	175,947	1,498,393	341,074	404,569	236,047
TENAHAMA	137,049	12,244	62,255	731,990	251,397	406,272	260,189
TRINITY	352,377	9,850	153,342	543,531	106,770	195,999	9,889
TULARE	79,388	30,789	1,368,131	4,246,091	1,364,904	1,938,536	1,255,523
TUOLUMNE	67,250	67,250	146,039	824,684	320,310	403,976	201,103
VENTURA	2,255,646	57,265	1,229,057	9,842,415	3,709,612	5,589,923	3,554,833
YOLO	376,233	7,000	165,864	2,359,554	928,129	1,101,081	864,577
YUBA	10,019	262,687	262,687	950,975	258,305	437,639	336,718
TOTALS	885,606,902	86,535,000	8204,242,486	8599,990,614	8167,284,077	8179,015,390	8194,606,861



ANALYSIS OF PERSONAL PROPERTY TAX ATTRIBUTABLE TO  
POLICE PROTECTION, FIRE PROTECTION  
AND ROAD CONSTRUCTION

1970-1971

Personal Property Tax <sup>1</sup>	\$ 58,882,634
Total Revenue <sup>2</sup>	1,782,762,696
Total Amounts Expended for Police Protection, Fire Protection and Road Construction	
Police Protection <sup>3</sup>	\$ 74,675,450
Fire Protection <sup>4</sup>	17,728,941
Road Construction and Maintenance <sup>5</sup>	70,915,134
	<hr/>
	\$163,319,525
Percentage of Total Revenue Attributable to Police Protection, Fire Protection and Road Construction (163,319,525 ÷ 1,782,762,696)	9.161%
Total Revenue Consisting of Personal Property Tax (58,882,634 ÷ 1,782,762,696)	3.303%
Personal Property Tax Attributable to Police Protection, Fire Protection and Road Construction	2.77%

<sup>1</sup> Annual Report of the Board of Supervisors of the County of Los Angeles, Fiscal Year 1970-1971, pp. 29-34 (hereinafter referred to as the "Board of Supervisors Report").

<sup>2</sup> Board of Supervisors Report at p. 26.

<sup>3</sup> Annual Report of Financial Transactions Concerning Counties of California (hereinafter referred to as the "Annual Report"), Fiscal Year 1970-1971, Table 3, p. 5.

<sup>4</sup> Annual Report, Table 3, p. 6.


<sup>5</sup> Annual Report, Table 3, p. 6.



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**Appendix D (continued)**

**Extracts From Annual Report of the Board of Supervisors  
of the County of Los Angeles, Fiscal Year 1971-1972**

(see opposite) 

SCHEDULE 1-C

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY

## STATEMENT OF REVENUE-ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## RECAPITULATION

Source	Estimated	Actual	Over Realized	Under Realized
Taxes.....	\$ 865,766,579.00	\$ 857,510,906.03	\$	\$ 8,255,674.97
Licenses and Permits.....	7,484,762.00	7,347,832.84		136,929.16
Fines, Forfeits and Penalties.....	6,297,985.00	7,795,953.35	997,968.35	
Revenue From Use of Money and Property.....	16,038,794.00	16,315,398.83	276,604.83	
Aid From Other Governmental Agencies.....	1,300,645,982.00	976,378,467.57		324,267,514.43
Charges for Current Services.....	187,065,698.00	168,357,325.19		18,708,372.81
Other Revenues.....	54,564,907.00	1,997,146.81		52,567,760.19
TOTAL.....	\$2,437,864,707.00	\$2,035,203,028.62	\$	NET \$402,661,678.38

## IN DETAIL

## GENERAL FUND

Taxes	Estimated	Actual	Over Realized	Under Realized
Property Taxes-Current-Secured....	\$ 751,778,061.00	\$ 746,303,257.68	\$	\$ 5,474,803.32
Property Taxes-Current-Unsecured.	86,290,810.00	85,025,269.70		1,265,540.30
Property Taxes-Prior-Secured.....		5,270,742.60*		5,270,742.60
Property Taxes-Prior-Unsecured...		2,458,843.17	2,458,843.17	
Penalties and Costs on Delinquent Taxes.....	3,291,000.00	3,074,259.93		216,740.07
Sales and Use Taxes.....	11,478,619.00	10,989,188.19		489,430.81
Franchisees.....	1,283,300.00	1,241,929.08		41,370.92
Other Taxes.....	5,549,840.00	6,956,438.44	1,406,598.44	
Total Taxes.....	\$ 859,671,630.00	\$ 850,778,443.59	\$	NET \$ 8,893,186.41
Licenses and Permits				
Animal Licenses.....	\$ 1,019,000.00	\$ 1,263,543.00	\$ 244,543.00	\$
Business Licenses.....	3,878,300.00	3,844,505.08		33,794.92
Construction Permits.....	1,663,200.00	1,933,381.71	270,181.71	
Road Privileges and Permits.....	9,000.00	17,358.00	8,358.00	
Zoning Permits.....	202,700.00	137,393.00		65,307.00
Other Licenses and Permits.....	712,562.00	151,652.05		560,909.95
Total Licenses and Permits.....	\$ 7,484,762.00	\$ 7,347,832.84	\$	NET \$ 136,929.16
Fines, Forfeits and Penalties				
Vehicle Code Fines.....	\$ 2,271,776.00	\$ 2,397,894.08	\$ 126,118.08	\$
Other Court Fines.....	2,376,855.00	2,775,658.55	398,803.55	
Forfeitures and Penalties.....	1,649,354.00	2,122,400.72	473,046.72	
Total Fines, Forfeits and Penalties	\$ 6,297,985.00	\$ 7,295,952.35	\$ 997,968.35	\$
Revenue From Use of Money and Property				
Interest.....	\$ 12,069,000.00	\$ 13,044,655.82	\$ 975,655.82	\$
Rents and Concessions.....	3,739,794.00	3,027,434.82		712,359.18
Royalties.....	230,000.00	243,308.19	13,308.19	
Total Revenue From Use of Money and Property.....	\$ 16,038,794.00	\$ 16,315,398.83	\$ 276,604.83	NET



## SCHEDULE 1-C-Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY-Continued

## STATEMENT OF REVENUE-ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## IN DETAIL-Continued

## ACCUMULATIVE CAPITAL OUTLAY FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$				
Property Taxes-Current-Unsecured.	\$	663,390.49	\$ 663,390.49	\$
Property Taxes-Prior-Secured.....		40,349.66*		40,349.66
Property Taxes-Prior-Unsecured....		21,895.42	21,895.42	
<b>Total Taxes.....\$</b>	\$	644,936.25	\$ 644,936.25	\$

NET

## Aid From Other Governmental Agencies

Other State In-Lieu Tax.....\$	\$			
State Aid for Property Tax Relief				
Homesteaders.....	89.00	821.33	732.33	
Business Inventory.....	88,973.00	88,972.52		.48

## Total Aid From Other Governmental

Agencies.....\$	89,062.00	\$ 89,793.85	\$ 731.85	\$
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NET

## Total Accumulative Capital

Outlay Fund.....\$	89,062.00	\$ 734,730.10	\$ 645,668.10	\$
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## CONTAGIOUS DISEASE HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$				
Property Taxes-Current-Unsecured.	\$	27,552.87	\$	116.13
Property Taxes-Prior-Secured.....		1,684.27*		1,684.27
Property Taxes-Prior-Unsecured....		1,107.54	1,107.54	
<b>Total Taxes.....\$</b>	27,669.00	26,976.14	\$	692.86

## Aid From Other Governmental Agencies

Other State In-Lieu Tax.....\$	\$			
State Aid for Property Tax Relief				
Homesteaders.....	4.00	34.10	30.10	
Business Inventory.....	3,695.00	3,695.32	.32	

## Total Aid From Other Governmental

Agencies.....\$	3,699.00	\$ 3,729.42	\$ 30.42	\$
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## Total Contagious Disease Hospital

Debt Service Fund.....\$	31,368.00	\$ 30,705.56	\$	662.44
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NET

## SCHEDULE 1-C--Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## IN DETAIL--Continued

## HARBOR GENERAL HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	840,437.00	\$ 853,871.60	\$ 13,434.60	\$
Property Taxes--Current--Unsecured.	112,807.00	112,314.84		492.16
Property Taxes--Prior--Secured.....		6,879.00*		6,879.00
Property Taxes--Prior--Unsecured....		4,856.18	4,856.18	
<b>Total Taxes.....\$</b>	<b>953,244.00</b>	<b>\$ 964,163.62</b>	<b>\$ 10,919.62</b>	<b>\$ NET</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 374.13	\$ 374.13	\$
State Aid for Property Tax Relief				
Homeowners.....	31,502.00	31,625.78	123.78	
Business Inventory.....	22,622.00	22,621.50		.50
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>\$ 54,124.00</b>	<b>\$ 54,621.41</b>	<b>\$ 497.41</b>	<b>\$ NET</b>
<b>Total Harbor General Hospital Debt Service Fund.....\$</b>	<b>\$ 1,007,368.00</b>	<b>\$ 1,018,785.03</b>	<b>\$ 11,417.03</b>	<b>\$</b>

## HOSPITAL FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	850,292.00	\$ 853,871.60	\$ 3,579.60	\$ 492.16
Property Taxes--Current--Unsecured.	112,807.00	112,314.86		6,875.98
Property Taxes--Prior--Secured.....		6,875.98*		
Property Taxes--Prior--Unsecured....		4,770.98	4,770.98	
<b>Total Taxes.....\$</b>	<b>963,099.00</b>	<b>\$ 964,081.46</b>	<b>\$ 982.46</b>	<b>\$ NET</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 374.13	\$ 374.13	\$
State Aid for Property Tax Relief				
Homeowners.....	31,502.00	31,625.78	123.78	
Business Inventory.....	22,622.00	22,621.50		.50
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>\$ 54,124.00</b>	<b>\$ 54,621.41</b>	<b>\$ 497.41</b>	<b>\$ NET</b>
<b>Total Hospital Facilities Debt Service Fund.....\$</b>	<b>\$ 1,017,223.00</b>	<b>\$ 1,018,702.87</b>	<b>\$ 1,479.87</b>	<b>\$</b>

## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

INCLUDED IN GENERAL COUNTY LEVY--Continued

STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

IN DETAIL--Continued

## HOSPITAL FACILITIES NO. 2 DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....	\$ 1,673,322.00	\$ 1,673,589.14	\$ 267.14	\$
Property Taxes--Current--Unsecured.	217,100.00	216,152.69		
Property Taxes--Prior--Secured.....		13,243.62*		947.31
Property Taxes--Prior--Unsecured....		9,456.77	9,456.77	13,243.62
<b>Total Taxes.....</b>	<b>\$ 1,890,422.00</b>	<b>\$ 1,885,954.98</b>	<b>\$</b>	<b>\$ 4,467.02</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....		\$ 733.30	\$ 733.30	\$
State Aid for Property Tax Relief				
Homeowners.....	61,743.00	61,981.62	238.62	
Business Inventory.....	43,804.00	43,803.76		.24
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 105,547.00</b>	<b>\$ 106,518.68</b>	<b>\$ 971.68</b>	<b>\$</b>
<b>Total Hospital Facilities No. 2</b>				<b>NET</b>
Debt Service Fund.....	\$ 1,995,969.00	\$ 1,992,473.66	\$	NET \$ 3,495.34

## JUVENILE DETENTION FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....	\$ 779,062.00	\$ 785,561.65	\$ 6,499.65	\$
Property Taxes--Current--Unsecured.	106,422.00	106,264.82		157.18
Property Taxes--Prior--Secured.....		8,915.77*		8,915.77
Property Taxes--Prior--Unsecured....		4,323.04	4,323.04	
<b>Total Taxes.....</b>	<b>\$ 885,484.00</b>	<b>\$ 887,233.74</b>	<b>\$ 1,749.74</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				<b>NET</b>
Other State In-Lieu Tax.....		\$ 344.20	\$ 344.20	\$
State Aid for Property Tax Relief				
Homeowners.....	28,982.00	29,098.95	116.95	
Business Inventory.....	21,164.00	21,164.25	.25	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 50,146.00</b>	<b>\$ 50,607.40</b>	<b>\$ 461.40</b>	<b>\$</b>
<b>Total Juvenile Detention Facilities</b>				
Debt Service Fund.....	\$ 935,630.00	\$ 937,841.14	\$ 2,211.14	\$

## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

IN DETAIL--Continued

## JUVENILE HALL CENTER DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	148,340.00	\$ 153,695.94	\$ 5,355.94	\$
Property Taxes-Current-Unsecured.	14,899.00	14,543.85		355.15
Property Taxes-Prior-Secured.....		982.75*		982.75
Property Taxes-Prior-Unsecured....		826.72	826.72	
<b>Total Taxes.....\$</b>	<b>163,239.00</b>	<b>\$ 168,083.76</b>	<b>\$ 4,844.76</b>	<b>\$ NET</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 67.34	\$ 67.34	\$
State Aid for Property Tax Relief				
Homeowners.....	5,669.00	5,685.94	16.94	
Business Inventory.....	3,350.00	3,349.83		.17
<b>Total Aid From Other Governmental Agencies.....</b>	<b>9,019.00</b>	<b>9,103.11</b>	<b>84.11</b>	<b>NET</b>
<b>Total Juvenile Hall Center Debt Service Fund.....\$</b>	<b>172,258.00</b>	<b>\$ 177,186.87</b>	<b>\$ 4,928.87</b>	<b>\$</b>

## JUVENILE HALL CENTER NO. 2 DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	83,580.00	\$ 85,386.23	\$ 1,806.23	\$
Property Taxes-Current-Unsecured.	12,771.00	12,697.54		73.46
Property Taxes-Prior-Secured.....		1,714.81	1,714.81	
Property Taxes-Prior-Unsecured....		813.92	813.92	
<b>Total Taxes.....\$</b>	<b>96,351.00</b>	<b>\$ 100,612.50</b>	<b>\$ 4,261.50</b>	<b>\$ NET</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 37.41	\$ 37.41	\$
State Aid for Property Tax Relief				
Homeowners.....	3,150.00	3,164.37	14.37	
Business Inventory.....	2,461.00	2,461.11	.11	
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>5,611.00</b>	<b>\$ 5,662.89</b>	<b>\$ 51.89</b>	<b>\$</b>
<b>Total Juvenile Hall Center No. 2 Debt Service Fund.....\$</b>	<b>101,962.00</b>	<b>\$ 106,275.39</b>	<b>\$ 4,313.39</b>	<b>\$</b>



## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

INCLUDED IN GENERAL COUNTY LEVY--Continued

STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

IN DETAIL--Continued

## OSTEOPATHIC HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	433,718.00	\$ 426,935.50	\$	\$ 6,782.50
Property Taxes-Current-Unsecured..	51,082.00	50,858.51		223.49
Property Taxes-Prior-Secured.....		3,122.46*		3,122.46
Property Taxes-Prior-Unsecured....		2,385.49	2,385.49	
<b>Total Taxes.....\$</b>	<b>484,800.00</b>	<b>\$ 477,057.04</b>	<b>\$</b>	<b>7,742.96</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 187.06	\$ 187.06	\$
State Aid for Property Tax Relief				
Homeowners.....	15,750.00	15,806.31	56.31	
Business Inventory.....	10,600.00	10,600.09	.09	
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>26,350.00</b>	<b>\$ 26,593.46</b>	<b>\$ 243.46</b>	<b>\$</b>
<b>Total Osteopathic Hospital Debt Service Fund.....\$</b>	<b>511,150.00</b>	<b>\$ 503,650.50</b>	<b>\$</b>	<b>7,499.50</b>

## TUBERCULAR SEGREGATION HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	138,227.00	\$ 136,618.66	\$	\$ 1,608.34
Property Taxes-Current-Unsecured..	17,028.00	16,952.95		75.05
Property Taxes-Prior-Secured.....		1,039.99*		1,039.99
Property Taxes-Prior-Unsecured....		766.76	766.76	
<b>Total Taxes.....\$</b>	<b>155,255.00</b>	<b>\$ 153,298.38</b>	<b>\$</b>	<b>1,956.62</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 59.86	\$ 59.86	\$
State Aid for Property Tax Relief				
Homeowners.....	5,040.00	5,058.83	18.83	
Business Inventory.....	3,483.00	3,482.97		.03
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>8,523.00</b>	<b>\$ 8,601.66</b>	<b>\$ 78.66</b>	<b>\$</b>
<b>Total Tubercular Segregation Hospital Debt Service Fund.....\$</b>	<b>163,778.00</b>	<b>\$ 161,900.04</b>	<b>\$</b>	<b>1,877.96</b>

## SCHEDULE 1-C--Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## IN DETAIL--Continued

## WAYSIDE HONOR RANCHO DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	74,265.00	\$ 68,308.58	\$	\$ 5,956.42
Property Taxes--Current--Unsecured.	8,514.00	8,476.59		37.41
Property Taxes--Prior--Secured.....		520.96*		520.96
Property Taxes--Prior--Unsecured...		425.98	425.98	
<b>Total Taxes.....</b>	<b>82,779.00</b>	<b>\$ 76,690.19</b>	<b>\$ NET</b>	<b>\$ 6,088.81</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$	\$	29.93	\$ 29.93	\$
State Aid for Property Tax Relief				
Homeowners.....	2,520.00	2,529.39	9.39	
Business Inventory.....	1,741.00	1,741.47	.47	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>4,261.00</b>	<b>\$ 4,300.79</b>	<b>\$ 39.79</b>	<b>\$</b>
<b>Total Wayside Honor Rancho</b>				
Debt Service Fund.....\$	87,040.00	\$ 80,990.98	\$ NET	\$ 6,049.02

## WOMEN'S DETENTION FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	350,039.00	\$ 341,547.82	\$	\$ 8,491.18
Property Taxes--Current--Unsecured.	42,568.00	42,382.75		185.25
Property Taxes--Prior--Secured.....		2,602.89*		2,602.89
Property Taxes--Prior--Unsecured...		2,044.70	2,044.70	
<b>Total Taxes.....</b>	<b>392,607.00</b>	<b>\$ 383,372.38</b>	<b>\$ NET</b>	<b>\$ 9,234.62</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$	\$	149.65	\$ 149.65	\$
State Aid for Property Tax Relief				
Homeowners.....	12,601.00	12,647.13	46.13	
Business Inventory.....	8,707.00	8,707.48	.48	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>21,308.00</b>	<b>\$ 21,504.26</b>	<b>\$ 196.26</b>	<b>\$</b>
<b>Total Women's Detention Facilities</b>				
Debt Service Fund.....\$	413,915.00	\$ 404,876.64	\$ NET	\$ 9,038.36

\*Indicates red figures

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**Appendix D (continued)**

**Extracts From Annual Report of Financial Transactions  
Concerning Counties of California, Fiscal Year 1971-1972**


(see opposite) 



TABLE 3. COUNTIES--FISCAL YEAR 1971-72--CONTINUED  
SUMMARY OF GENERAL COUNTY EXPENDITURES BY FUNCTIONS AND ACTIVITIES FOR FISCAL YEAR ENDED JUNE 30, 1972  
PUBLIC PROTECTION FUNCTION--CONTINUED

COUNTIES	FIRE PROTECTION	FLOOD CONTROL AND SOIL & WATER CONSERVATION	PROTECTIVE INSPECTION	OTHER PROTECTION	TOTAL	ROADS CONSTRUCTION AND MAINTENANCE	HEALTH AND SANITATION FUNCTION
ALAMEDA	-----	-----	1,823,742	61,850,233	933,263,864	18,925,729	16,814,145
ALPINE	85,550	-----	7,143	8,387	131,248	189,126	6,293
AMADOR	16,631	526,559	95,525	95,036	635,469	561,454	93,070
BUTTE	608,597	4,929	475,281	280,175	4,104,063	3,185,041	924,940
CALAVERAS	56,368	-----	180,906	83,251	1,049,089	1,163,240	90,749
COLUSA	-----	2,303	84,714	75,344	708,277	1,036,257	173,856
CONTRA COSTA	-----	500,356	1,141,615	2,087,870	22,061,166	8,136,756	3,643,653
DEL NORTE	-----	-----	62,915	57,149	844,076	880,782	53,505
EL DORADO	-----	-----	174,986	386,398	2,809,139	2,129,462	548,925
FRESNO	-----	-----	1,206,144	1,038,517	13,361,732	8,537,141	4,979,595
GLENN	-----	5,883	160,623	126,277	797,412	1,002,728	24,620
HUMBOLDT	-----	62,889	290,417	478,314	4,101,681	4,163,866	1,225,263
IMPERIAL	192,107	-----	525,547	105,909	3,184,808	1,998,427	529,386
INYO	-----	-----	43,213	47,085	766,411	1,087,020	272,238
KERN	7,491,752	110,668	1,172,561	1,001,671	21,433,354	7,163,901	2,566,071
KINGS	539,177	-----	198,702	191,409	2,521,407	1,735,690	1,013,659
LAKE	-----	-----	126,450	75,842	1,200,413	1,018,473	96,333
LASSEN	-----	591	66,835	118,096	762,948	1,121,863	66,127
LOS ANGELES	18,798,450	-----	2,569,713	11,499,257	268,310,970	75,610,404	68,346,709
MADERA	340,293	-----	144,412	171,543	2,011,573	1,660,805	558,546
MARIN	744,860	-----	311,876	1,196,189	10,132,476	2,536,831	3,004,016
MARIPOSA	2,206	5,947	5,048	31,894	336,740	656,045	35,959
MENDOCINO	12,757	12,757	152,540	221,251	2,264,300	1,878,412	453,255
MERCED	980,921	38,053	369,725	346,944	4,222,071	2,512,196	1,160,847
MODOC	1,394	2,339	58,276	47,198	348,347	857,908	41,009
MONO	-----	1,628	31,954	193,369	625,472	576,083	63,741
MONTEREY	88,024	13,779	818,241	596,046	7,831,470	4,809,996	1,971,307
NAPA	367,759	-----	239,036	346,944	2,972,624	1,627,462	654,151
NEVADA	-----	5,721	113,524	222,782	1,319,101	1,120,755	42,039
ORANGE	2,769,289	193,156	2,318,047	3,195,405	45,837,054	8,952,038	4,323,705
PLACER	158,364	-----	236,032	285,133	3,118,549	2,236,312	428,629
PLUMAS	-----	911	40,613	141,790	827,510	1,269,367	174,022
ALPERSIDE	2,031,548	-----	1,477,705	1,540,842	22,009,993	7,060,714	3,952,984
SACRAMENTO	-----	306,043	1,176,743	1,430,792	22,976,437	8,897,863	2,649,723
SAN BENITO	32,950	-----	104,690	49,308	718,157	456,349	142,820
SAN BERNARDINO	208,858	-----	1,350,885	1,713,731	24,590,229	9,733,982	3,469,800
SAN DIEGO	26,924	-----	2,338,795	4,363,974	48,476,496	12,156,789	10,466,372
SAN FRANCISCO	-----	-----	-----	-----	-----	-----	-----
SAN JOAQUIN	152,966	120,310	1,049,874	594,521	11,785,519	7,492,147	1,914,468
SAN LUIS OBISPO	147,394	7,800	408,401	462,023	4,058,643	2,203,764	815,950
SAN MATEO	270,143	6,509	667,403	2,529,309	23,629,055	6,027,469	9,142,596
SANTA BARBARA	2,264,344	-----	796,830	816,376	14,293,465	3,594,201	3,420,476
SANTA CLARA	350,720	-----	752,258	1,667,851	34,477,873	10,461,054	13,969,756
SANTA CRUZ	56,085	-----	374,914	655,992	5,041,477	1,910,790	1,151,645
SHASTA	55,925	27,754	168,905	273,619	2,501,762	3,541,981	312,220
SIERRA	-----	-----	6,182	22,122	204,126	615,802	21,453
SISKIYOU	-----	-----	205,541	149,547	1,615,577	2,421,051	274,474
SOLANO	60,600	6,880	251,465	414,865	4,849,823	2,578,108	1,288,591
SONOMA	178,577	-----	438,912	971,726	6,855,419	5,678,377	2,599,917
STANISLAUS	169,671	-----	485,811	217,156	6,820,170	2,987,673	2,190,526
SUTTER	4,195	5,467	240,872	173,495	1,730,757	860,327	1,152,658
TEHAMA	236,943	-----	151,486	217,925	1,582,644	1,592,271	241,341
TRINITY	-----	5,060	11,833	68,762	434,105	1,426,590	81,075
TULARE	1,423,924	193	988,616	556,273	8,171,613	4,849,814	2,306,993
TUOLUMNE	61,827	128	74,968	132,671	1,270,578	1,135,194	193,879
VENTURA	9,301	19,208	1,396,751	1,333,334	17,435,468	9,130,383	4,777,964
YUBA	-----	7,900	429,444	267,221	5,926,575	1,882,680	933,590
TOTALS	640,884,637	61,501,749	629,706,715	847,312,437	8730,926,461	5268,011,496	8172,322,319

TABLE 3. COUNTIES--FISCAL YEAR 1971-72--CONTINUED  
SUMMARY OF GENERAL COUNTY EXPENDITURES BY FUNCTIONS AND ACTIVITIES FOR FISCAL YEAR ENDED JUNE 30, 1972  
GENERAL FUNCTION--CONTINUED PUBLIC PROTECTION FUNCTION

COUNTIES	PLANT ACQUISITION	PROMOTION	OTHER GENERAL	TOTAL	JUDICIAL	POLICE PROTECTION	DETENTION AND CORRECTION
AMEDA-----	92,575,015	9298,045	921,098,246	938,983,358	910,952,918	95,416,910	914,360,061
PINE-----	8,936	2,827	38,430	142,370	21,028	85,510	3,430
ADOR-----	488,160	17,967	166,384	996,424	131,700	211,833	38,185
FTE-----	152,165	67,314	568,872	2,716,743	1,025,535	1,335,695	373,851
LAVERAS-----	12,008	31,421	138,008	745,501	219,069	319,095	190,400
LUSA-----	6,584	12,953	206,194	735,718	175,505	255,927	116,486
NIRA COSTA-----	1,204,662	110,000	875,982	11,034,606	5,309,578	5,476,122	7,345,625
L NORTE-----	55,852	25,700	272,581	829,575	146,637	206,475	372,900
DORADO-----	436,609	19,200	349,061	2,467,344	610,829	1,388,027	248,901
ESNO-----	581,623	106,530	5,227,334	10,828,310	3,293,421	3,431,217	4,372,633
ENY-----	91,874	5,500	199,289	847,797	161,796	252,406	90,427
IMPOLIT-----	261,504	89,062	292,501	2,528,233	1,119,501	1,298,077	852,483
IPERIAL-----	269,518	51,218	897,858	2,746,125	783,355	756,663	821,227
IVO-----	71,275	16,793	418,751	929,799	198,785	284,826	192,502
IN-----	2,639,530	89,999	3,888,983	11,909,851	3,122,560	4,093,912	4,460,190
INGS-----	39,640	24,408	143,056	1,256,237	554,562	497,912	539,445
ME-----	202,065	68,009	392,279	1,485,026	342,623	527,915	127,583
ASSEN-----	24,200	7,319	152,726	525,127	296,794	173,078	91,554
AS ANGELES-----	25,496,884	716,411	126,643,627	296,760,794	73,388,522	85,417,372	76,837,656
ADORA-----	31,160	32,056	126,240	1,158,914	443,592	438,702	473,031
ARIN-----	1,673,044	114,705	1,200,532	7,185,264	2,561,383	2,374,073	2,943,695
ARIPOSA-----	29,233	7,139	129,262	404,372	83,555	152,740	55,330
ENDOCINO-----	63,402	64,575	1,059,066	2,385,042	657,703	784,587	435,462
EPCC-----	131,053	93,623	439,892	2,226,640	868,253	727,516	913,119
ODOC-----	77,564	9,100	204,517	702,886	71,960	110,714	56,664
OMO-----	145,628	32,693	198,087	781,965	64,287	182,996	151,238
ONTEREY-----	612,231	23,063	1,630,027	4,922,612	2,148,749	1,925,858	2,240,773
APA-----	370,636	152,894	598,819	2,359,819	662,120	761,693	595,074
EVADA-----	10,000	412	374,567	1,090,575	273,912	512,033	191,129
RANGE-----	2,948,925	46,444	2,115,713	23,763,926	12,712,722	9,279,814	15,368,621
LACER-----	276,219	90,676	1,402,032	3,552,115	709,831	1,202,297	526,892
LUMAS-----	225,248	190,312	366,959	1,187,728	143,366	368,899	111,911
IVERSIDE-----	2,447,024	616,827	1,590,667	12,760,184	4,647,841	9,915,295	6,386,762
ACRAHMENTO-----	2,307,471	174,615	7,303,851	21,288,163	5,789,386	7,309,730	6,963,743
AN BENITO-----	57,929	15,190	136,762	534,504	159,657	180,247	191,307
AN BERNARDINO-----	2,828,417	183,212	8,548,960	22,289,702	5,864,892	7,569,317	7,882,546
AN DIEGO-----	1,382,179	264,531	18,786,943	44,287,106	13,128,239	10,694,691	13,923,873
AN FRANCISCO-----	992,612	111,392	2,316,994	6,798,795	2,620,523	3,224,058	4,023,267
AN JOAQUIN-----	487,009	13,050	1,053,834	4,047,553	1,005,468	1,193,268	854,509
AN LUIS OBISPO-----	4,105,451	305,648	1,458,534	12,202,508	6,496,282	4,324,484	9,332,929
SANTA MATEO-----	963,615	142,099	1,475,804	8,143,362	2,693,211	3,933,068	3,809,636
SANTA BARBARA-----	3,122,823	762,285	3,628,902	23,467,009	10,166,004	12,250,580	9,290,460
SANTA CLARA-----	163,858	69,440	572,546	3,237,764	1,448,192	1,479,544	1,231,673
SHASTA-----	---	61,938	595,953	1,770,092	534,385	982,879	458,315
SIERRA-----	---	5,900	73,004	224,744	57,186	109,082	9,554
SISKIYOU-----	103,201	34,503	232,500	1,332,143	463,886	503,508	313,095
SOLANO-----	159,930	79,726	1,344,524	3,762,786	1,419,689	1,558,796	1,137,528
SONOMA-----	2,702,761	226,033	2,293,192	8,738,258	1,448,192	1,808,095	2,009,917
STANISLAUS-----	1,085,174	2,494	116,243	3,351,918	1,971,950	1,925,619	2,049,963
SUTTER-----	296,893	6,500	179,439	1,281,639	457,143	583,551	266,034
TEHAMA-----	86,899	11,647	70,857	861,686	275,532	433,829	266,929
TRINITY-----	117,637	15,024	181,637	581,236	116,590	222,003	9,857
TULARE-----	292,186	37,494	1,748,440	4,876,488	1,306,598	2,316,185	1,379,824
TUOLUMNE-----	179,434	26,610	145,289	982,605	338,801	452,563	209,420
VENTURA-----	1,945,204	63,250	980,321	10,338,572	4,347,940	5,861,417	4,417,497
YOLO-----	337,572	49,950	213,947	2,435,919	1,089,980	1,217,208	914,822
YUBA-----	10,624	5,500	279,007	966,160	287,579	496,983	369,881
TOTALS-----	867,564,360	85,882,026	8227,381,426	6640,791,692	9191,277,702	8206,873,586	9213,349,635

ANALYSIS OF PERSONAL PROPERTY TAX ATTRIBUTABLE TO  
POLICE PROTECTION, FIRE PROTECTION  
AND ROAD CONSTRUCTION

1971-1972

Personal Property Tax <sup>1</sup>	\$ 86,409,172
Total Revenue <sup>2</sup>	2,035,203,028
Total Amounts Expended for Police Protection, Fire Protection and Road Construction	
Police Protection <sup>3</sup>	\$ 85,417,372
Fire Protection <sup>4</sup>	18,798,450
Road Construction and Maintenance <sup>5</sup>	75,610,404
	<u>\$179,826,226</u>

Percentage of Total Revenue Attributable  
to Police Protection, Fire Protection  
and Road Construction  
(179,826,226 ÷ 2,035,203,028) 8.836%

Total Revenue Consisting of Personal  
Property Tax  
(86,409,172 ÷ 2,035,203,028) 4.246%

Personal Property Tax Attributable  
to Police Protection, Fire Protection  
and Road Construction  
(8.836 ÷ 4.246) 2.08%

<sup>1</sup> Annual Report of the Board of Supervisors of the County of Los Angeles, Fiscal Year 1971-1972, pp. 29-34 (hereinafter referred to as the "Board of Supervisors Report").

<sup>2</sup> Board of Supervisors Report at p. 26.

<sup>3</sup> Annual Report of Financial Transactions Concerning Counties of California (hereinafter referred to as the "Annual Report"), Fiscal Year 1971-1972, Table 3, p. 5.

<sup>4</sup> Annual Report, Table 3, p. 6.

<sup>5</sup> Annual Report, Table 3, p. 6.





**Appendix D (continued)**

**Extracts From Annual Report of the Board of Supervisors  
of the County of Los Angeles, Fiscal Year 1972-1973**

(see opposite) ➞

## SCHEDULE 1-C

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY

## STATEMENT OF REVENUE-ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1973

## RECAPITULATION

Source	Estimated	Actual	Over Realized	Under Realized
Taxes.....	\$ 839,202,727.00	\$ 837,575,079.64	\$	\$ 1,627,647.36
Licenses and Permits.....	8,317,707.00	7,464,949.23		852,757.77
Fines, Forfeits and Penalties.....	7,051,430.00	7,904,871.02	853,441.02	
Revenue From Use of Money and Property.....	15,640,604.00	18,311,296.61	2,670,692.61	
Aid From Other Governmental Agencies.....	1,150,657,083.00	1,004,139,320.81		146,517,762.19
Charges for Current Services.....	169,214,938.00	143,279,427.10		25,935,510.90
Other Revenues.....	22,137,359.00	13,055,147.07		9,082,211.93
TOTAL.....	\$2,212,221,848.00	\$2,031,730,091.48	\$	NET \$180,491,756.52

## IN DETAIL

## GENERAL FUND

Taxes	Estimated	Actual	Over Realized	Under Realized
Property Taxes-Current-Secured....	\$ 705,022,219.00	\$ 701,344,181.20	\$	\$ 3,678,037.80
Property Taxes-Current-Unsecured.	99,871,969.00	97,562,277.33		2,309,691.67
Property Taxes-Prior-Secured.....		665,202.94	665,202.94	
Property Taxes-Prior-Unsecured....		2,176,859.85	2,176,859.85	
Penalties and Costs on Delinquent Taxes.....	4,250,000.00	3,131,133.70		1,118,866.30
Sales and Use Taxes.....	11,851,809.00	13,040,604.99	1,188,795.99	
Franchises.....	1,222,889.00	1,359,694.68	136,805.68	
Other Taxes.....	4,193,957.00	5,468,274.79	1,274,317.79	
Total Taxes.....	\$ 826,412,843.00	\$ 824,748,229.48	\$	NET \$ 1,664,613.52

## Licenses and Permits

Animal Licenses.....	\$ 1,290,366.00	\$ 1,296,393.00	\$ 6,027.00	\$
Business Licenses.....	4,189,170.00	3,612,883.29		576,286.71
Construction Permits.....	1,700,000.00	2,288,253.18	588,253.18	
Road Privileges and Permits.....	7,500.00	14,756.13	7,256.13	
Zoning Permits.....	255,700.00	103,343.63		152,356.37
Other Licenses and Permits.....	874,971.00	149,320.00		725,651.00

Total Licenses and Permits.....	\$ 8,317,707.00	\$ 7,464,949.23	\$	NET \$ 852,757.77
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## Fines, Forfeits and Penalties

Vehicle Code Fines.....	\$ 2,294,300.00	\$ 2,563,404.31	\$ 269,104.31	\$
Other Court Fines.....	2,786,000.00	2,939,609.33	153,609.33	
Forfeitures and Penalties.....	1,971,130.00	2,401,857.38	430,727.38	

Total Fines, Forfeits and Penalties\$	7,051,430.00	\$ 7,904,871.02	\$ 853,441.02	\$
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## Revenue From Use of Money and Property

Interest.....	\$ 12,060,619.00	\$ 14,996,834.27	\$ 2,936,215.27	\$
Rents and Concessions.....	3,370,985.00	3,111,368.12		259,616.88
Royalties.....	209,000.00	203,094.22		5,905.78

Total Revenue From Use of Money and Property.....	\$ 15,640,604.00	\$ 18,311,296.61	\$ 2,670,692.61	NET \$
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## SCHEDULE 1-C-Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE-ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1973

## IN DETAIL--Continued

## ACCUMULATIVE CAPITAL OUTLAY FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured.....	\$ 7,014,918.00	\$ 7,015,962.25	\$ 1,044.25	\$
Property Taxes--Prior--Secured.....		10,746.70	10,746.70	
Property Taxes--Prior--Unsecured....		16,707.75	16,707.75	
<b>Total Taxes.....</b>	<b>\$ 7,014,918.00</b>	<b>\$ 7,043,416.70</b>	<b>\$ 28,498.70</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....	\$	3,418.66	\$ 3,418.66	\$
State Aid for Property Tax Relief		243,846.65		233.35
Homeowners.....	244,040.00	66,330.78	3,328.78	
Business Inventory.....	63,002.00			
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 307,082.00</b>	<b>\$ 313,596.09</b>	<b>\$ 6,516.09</b>	<b>\$ NET</b>
<b>Total Accumulative Capital Outlay Fund.....</b>	<b>\$ 7,322,000.00</b>	<b>\$ 7,357,012.79</b>	<b>\$ 35,012.79</b>	<b>\$</b>

## CONTAGIOUS DISEASE HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Prior--Secured.....	\$	445.62	\$ 445.62	\$
Property Taxes--Prior--Unsecured....		693.92	693.92	
<b>Total Taxes.....</b>	<b>\$</b>	<b>1,139.54</b>	<b>\$ 1,139.54</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				
State Aid for Property Tax Relief	\$	9.70*	\$	\$ 9.70
Homeowners.....		138.25	138.25	
Business Inventory.....				
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$</b>	<b>128.55</b>	<b>\$ 128.55</b>	<b>\$ NET</b>
<b>Total Contagious Disease Hospital Debt Service Fund.....</b>	<b>\$</b>	<b>1,268.09</b>	<b>\$ 1,268.09</b>	<b>\$</b>

## SCHEDULE 1-C--Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1973

## IN DETAIL--Continued

## HARBOR GENERAL HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	808,275.00	\$ 819,121.70	\$ 10,846.70	\$
Property Taxes-Current-Unsecured.	113,411.00	111,830.53		1,580.47
Property Taxes-Prior-Secured.....		5,119.42*		5,119.42
Property Taxes-Prior-Unsecured....		2,829.10	2,829.10	
<b>Total Taxes.....\$</b>	<b>921,686.00</b>	<b>\$ 928,661.91</b>	<b>\$ 6,975.91</b>	<b>\$ NET</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 399.13	\$ 399.13	\$
State Aid for Property Tax Relief				
Homeowners.....	29,024.00	29,119.83	95.83	
Business Inventory.....	22,463.00	23,029.35	566.35	
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>51,487.00</b>	<b>\$ 52,548.31</b>	<b>\$ 1,061.31</b>	<b>\$</b>
<b>Total Harbor General Hospital Debt Service Fund.....\$</b>	<b>973,173.00</b>	<b>\$ 981,210.22</b>	<b>\$ 8,037.22</b>	<b>\$</b>

## HOSPITAL FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	823,067.00	\$ 819,121.70	\$	\$ 3,945.30
Property Taxes-Current-Unsecured.	113,411.00	111,830.53		1,580.47
Property Taxes-Prior-Secured.....		5,119.44*		5,119.44
Property Taxes-Prior-Unsecured...		2,829.10	2,829.10	
<b>Total Taxes.....\$</b>	<b>936,478.00</b>	<b>\$ 928,661.89</b>	<b>\$ NET</b>	<b>\$ 7,816.11</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 399.13	\$ 399.13	\$
State Aid for Property Tax Relief				
Homeowners.....	29,024.00	29,119.63	95.63	
Business Inventory.....	22,463.00	23,029.35	566.35	
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>51,487.00</b>	<b>\$ 52,548.31</b>	<b>\$ 1,061.31</b>	<b>\$</b>
<b>Total Hospital Facilities Debt Service Fund.....\$</b>	<b>987,965.00</b>	<b>\$ 981,210.20</b>	<b>\$ NET</b>	<b>\$ 6,754.80</b>



## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

INCLUDED IN GENERAL COUNTY LEVY--Continued

STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1973

IN DETAIL--Continued

## HOSPITAL FACILITIES NO. 2 DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....	\$ 1,037,673.00	\$ 1,638,244.37	\$ 571.37	\$
Property Taxes--Current--Unsecured.	222,285.00	219,187.95		3,097.05
Property Taxes--Prior--Secured.....		10,098.21*		10,098.21
Property Taxes--Prior--Unsecured....		5,444.69	5,444.69	
<b>Total Taxes.....</b>	<b>\$ 1,059,958.00</b>	<b>\$ 1,852,778.80</b>	<b>\$</b>	<b>7,179.20</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....		\$ 798.26	\$ 798.26	\$
State Aid for Property Tax Relief				
Homeowners.....	58,026.00	58,216.18	190.18	
Business Inventory.....	44,321.00	45,411.80	1,090.80	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 102,347.00</b>	<b>\$ 104,426.24</b>	<b>\$ 2,079.24</b>	<b>\$</b>
<b>Total Hospital Facilities No. 2 Debt Service Fund.....</b>	<b>\$ 1,962,305.00</b>	<b>\$ 1,957,205.04</b>	<b>\$</b>	<b>\$ 5,099.96</b>

## JUVENILE DETENTION FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....	\$ 757,240.00	\$ 765,700.52	\$ 8,460.52	\$
Property Taxes--Current--Unsecured.	104,338.00	102,034.05		1,453.95
Property Taxes--Prior--Secured.....		4,667.04*		4,667.04
Property Taxes--Prior--Unsecured....		2,668.96	2,668.96	
<b>Total Taxes.....</b>	<b>\$ 861,578.00</b>	<b>\$ 866,586.49</b>	<b>\$ 5,008.49</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....		\$ 373.10	\$ 373.10	\$
State Aid for Property Tax Relief				
Homeowners.....	27,123.00	27,210.57	87.57	
Business Inventory.....	20,774.00	21,308.92	534.92	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 47,897.00</b>	<b>\$ 48,892.59</b>	<b>\$ 995.59</b>	<b>\$</b>
<b>Total Juvenile Detention Facilities Debt Service Fund.....</b>	<b>\$ 909,475.00</b>	<b>\$ 915,479.08</b>	<b>\$ 6,004.08</b>	<b>\$</b>

COUNTY WIDE FUNDS  
SCHEDULE 1-C--Continued

INCLUDED IN GENERAL COUNTY LEVY--Continued  
STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1973

IN DETAIL--Continued

JUVENILE HALL CENTER DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Unsecured..\$		\$ 20,129.39	\$ 20,129.39	\$
Property Taxes-Prior-Secured.....		1,008.87*		
Property Taxes-Prior-Unsecured....		373.65		1,008.87
<b>Total Taxes.....</b>		<b>\$ 19,494.17</b>	<b>\$ 19,494.17</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				<b>NET</b>
State Aid for Property Tax Relief				
Homeowners.....\$		\$ 114.08	\$ 114.08	\$
Business Inventory.....		2,794.24	2,794.24	
<b>Total Aid From Other Governmental Agencies.....</b>		<b>\$ 2,908.32</b>	<b>\$ 2,908.32</b>	<b>\$</b>
<b>Total Juvenile Hall Center</b>				
Debt Service Fund.....\$		\$ 22,402.49	\$ 22,402.49	\$

JUVENILE HALL CENTER NO. 2 DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured...\$	\$ 83,420.00	\$ 89,033.59	\$ 5,613.59	\$
Property Taxes-Current-Unsecured.	11,341.00	11,822.94		158.06
Property Taxes-Prior-Secured.....		487.67*		487.67
Property Taxes-Prior-Unsecured...		320.28	320.28	
<b>Total Taxes.....</b>	<b>\$ 94,761.00</b>	<b>\$ 100,049.14</b>	<b>\$ 5,288.14</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				<b>NET</b>
Other State In-Lieu Tax.....\$		\$ 43.38	\$ 43.38	\$
State Aid for Property Tax Relief				
Homeowners.....	3,151.00	3,159.21		8.21
Business Inventory.....	2,311.00	2,374.30	63.30	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 5,462.00</b>	<b>\$ 5,576.89</b>	<b>\$ 114.89</b>	<b>\$</b>
<b>Total Juvenile Hall Center No. 2</b>				
Debt Service Fund.....\$	\$ 100,223.00	\$ 105,626.03	\$ 5,403.03	\$

SCHEDULE 1-C--Continued

COUNTY WIDE FUNDS

INCLUDED IN GENERAL COUNTY LEVY--Continued  
STATEMENT OF REVENUE--ESTIMATED AND ACTUAL  
FISCAL YEAR ENDED JUNE 30, 1973

IN DETAIL--Continued

OSTEOPATHIC HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	416,249.00	\$ 409,560.11	\$	\$ 6,688.89
Property Taxes-Current-Unsecured.	56,706.00	55,915.22		790.78
Property Taxes-Prior-Secured.....		2,645.67*		2,645.67
Property Taxes-Prior-Unsecured....		1,281.10	1,281.10	
<b>Total Taxes.....\$</b>	<b>472,955.00</b>	<b>\$ 464,110.76</b>	<b>\$</b>	<b>\$ 8,844.24</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		199.56	\$ 199.56	\$
State Aid for Property Tax Relief	14,511.00	14,561.76	50.76	
Homeowners.....	11,230.00	11,488.07	258.07	
Business Inventory.....				
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>25,741.00</b>	<b>\$ 26,249.39</b>	<b>\$ 508.39</b>	<b>\$</b>
<b>Total Osteopathic Hospital Debt Service Fund.....\$</b>	<b>498,696.00</b>	<b>\$ 490,360.15</b>	<b>\$</b>	<b>\$ 8,335.85</b>

TUBERCULAR SEGREGATION HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$	131,899.00	\$ 124,647.78	\$	\$ 7,251.22
Property Taxes-Current-Unsecured.	18,146.00	17,892.76		253.24
Property Taxes-Prior-Secured.....		835.66*		835.66
Property Taxes-Prior-Unsecured....		427.03	427.03	
<b>Total Taxes.....\$</b>	<b>150,045.00</b>	<b>\$ 142,131.91</b>	<b>\$</b>	<b>\$ 7,913.09</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		60.73	\$ 60.73	\$
State Aid for Property Tax Relief	4,420.00	4,436.48	16.48	
Homeowners.....	3,536.00	3,621.98	85.98	
Business Inventory.....				
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>7,956.00</b>	<b>\$ 8,119.19</b>	<b>\$ 163.19</b>	<b>\$</b>
<b>Total Tubercular Segregation Hospital Debt Service Fund.....\$</b>	<b>158,001.00</b>	<b>\$ 150,251.10</b>	<b>\$</b>	<b>\$ 7,749.90</b>

## ANNUAL REPORT OF THE BOARD OF SUPERVISORS--1972-73

## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1973

## IN DETAIL--Continued

## WAYSIDE HONOR RANCHO DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	77,401.00	\$ 71,226.68	\$	\$ 6,174.32
Property Taxes--Current--Unsecured.	9,073.00	8,946.28		126.72
Property Taxes--Prior--Secured.....		417.53*		417.53
Property Taxes--Prior--Unsecured....		213.51	213.51	
<b>Total Taxes.....\$</b>	<b>86,474.00</b>	<b>\$ 79,968.94</b>	<b>\$ NET</b>	<b>\$ 6,505.06</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 34.70	\$ 34.70	\$
State Aid for Property Tax Relief				
Homeowners.....	2,520.00	2,527.96	7.96	
Business Inventory.....	1,848.00	1,890.91	42.91	
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>4,368.00</b>	<b>\$ 4,453.57</b>	<b>\$ 85.57</b>	<b>\$</b>
<b>Total Wayside Honor Rancho Debt Service Fund.....\$</b>	<b>90,842.00</b>	<b>\$ 84,422.51</b>	<b>\$ NET</b>	<b>\$ 6,419.49</b>

## WOMEN'S DETENTION FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	345,667.00	\$ 356,139.07	\$ 10,472.07	\$
Property Taxes--Current--Unsecured.	45,364.00	44,732.11		631.89
Property Taxes--Prior--Secured.....		2,088.84*		2,088.84
Property Taxes--Prior--Unsecured....		1,067.57	1,067.57	
<b>Total Taxes.....\$</b>	<b>391,031.00</b>	<b>\$ 399,849.91</b>	<b>\$ 8,818.91</b>	<b>\$ NET</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$		\$ 173.53	\$ 173.53	\$
State Aid for Property Tax Relief				
Homeowners.....	12,601.00	12,639.99	38.99	
Business Inventory.....	9,241.00	9,454.80	213.80	
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>21,842.00</b>	<b>\$ 22,268.32</b>	<b>\$ 426.32</b>	<b>\$</b>
<b>Total Women's Detention Facilities Debt Service Fund.....\$</b>	<b>412,873.00</b>	<b>\$ 422,118.23</b>	<b>\$ 9,245.23</b>	<b>\$</b>


\*Indicates red figure



45a

**Appendix D (continued)**

**Extracts From Annual Report of Financial Transactions  
Concerning Counties of California, Fiscal Year 1972-1973**

(see opposite) 

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY

## STATEMENT OF REVENUE-ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## RECAPITULATION

Source	Estimated	Actual	Over Realized	Under Realized
Taxes.....	\$ 865,766,579.00	\$ 857,510,906.03	\$	\$ 8,255,674.97
Licenses and Permits.....	7,684,762.00	7,347,832.84		136,929.16
Fines, Forfeits and Penalties.....	6,297,985.00	7,295,953.35	997,968.35	
Revenue From Use of Money and Property.....	16,038,794.00	16,315,398.83	276,604.83	
Aid From Other Governmental Agencies.....	1,300,645,952.00	976,378,467.57		324,267,514.43
Charges for Current Services.....	187,065,698.00	168,357,325.19		18,708,372.81
Other Revenues.....	54,564,907.00	1,997,146.81		52,567,760.19
TOTAL.....	\$2,437,864,707.00	\$2,035,203,028.62	\$	NET \$402,661,678.38

## IN DETAIL

## GENERAL FUND

Taxes	Estimated	Actual	Over Realized	Under Realized
Property Taxes-Current-Secured....	\$ 751,778,061.00	\$ 746,303,257.68	\$	\$ 5,474,803.32
Property Taxes-Current-Unsecured..	86,290,810.00	85,025,269.70		1,265,540.30
Property Taxes-Prior-Secured.....		5,270,742.60*		5,270,742.60
Property Taxes-Prior-Unsecured... Penalties and Costs on		2,458,843.17	2,458,843.17	
Delinquent Taxes.....	3,291,000.00	3,074,259.93		216,740.07
Sales and Use Taxes.....	11,478,619.00	10,989,188.19		489,430.81
Franchises.....	1,283,300.00	1,241,929.08		41,370.92
Other Taxes.....	5,549,840.00	6,956,438.44	1,406,598.44	
Total Taxes.....	\$ 859,671,630.00	\$ 850,778,443.59	\$	NET \$ 8,893,186.41
Licenses and Permits				
Animal Licenses.....	\$ 1,019,000.00	\$ 1,263,543.00	\$ 244,543.00	\$
Business Licenses.....	3,878,300.00	3,844,505.08		33,794.92
Construction Permits.....	1,663,200.00	1,933,381.71	270,181.71	
Road Privileges and Permits.....	9,000.00	17,358.00	8,358.00	
Zoning Permits.....	202,700.00	137,393.00		65,307.00
Other Licenses and Permits.....	712,562.00	151,652.05		560,909.95
Total Licenses and Permits.....	\$ 7,484,762.00	\$ 7,347,832.84	\$	NET \$ 136,929.16
Fines, Forfeits and Penalties				
Vehicle Code Fines.....	\$ 2,271,776.00	\$ 2,397,894.08	\$ 126,118.08	\$
Other Court Fines.....	2,376,855.00	2,775,658.55	398,803.55	
Forfeitures and Penalties.....	1,649,354.00	2,122,400.72	473,046.72	
Total Fines, Forfeits and Penalties	\$ 6,297,985.00	\$ 7,295,953.35	\$ 997,968.35	\$
Revenue From Use of Money and Property				
Interest.....	\$ 12,069,000.00	\$ 13,044,655.82	\$ 975,655.82	\$
Rents and Concessions.....	3,739,794.00	3,027,434.82		712,359.18
Royalties.....	230,000.00	243,308.19	13,308.19	
Total Revenue From Use of Money and Property.....	\$ 16,038,794.00	\$ 16,315,398.83	\$ 276,604.83	\$
				NET

## SCHEDULE 1-C-Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY-Continued

## STATEMENT OF REVENUE-ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## IN DETAIL-Continued

## ACCUMULATIVE CAPITAL OUTLAY FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$				
Property Taxes-Current-Unsecured.	\$	663,390.49	\$ 663,390.49	\$
Property Taxes-Prior-Secured.....		40,349.66*		
Property Taxes-Prior-Unsecured....		21,895.42	21,895.42	40,349.66
<b>Total Taxes.....\$</b>	<b>\$</b>	<b>644,936.25</b>	<b>\$ 644,936.25</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$	\$			\$
State Aid for Property Tax Relief				
Homeowners.....	89.00	821.33	732.33	
Business Inventory.....	88,973.00	88,972.52		.48
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>\$ 89,062.00</b>	<b>\$ 89,793.85</b>	<b>\$ 731.85</b>	<b>\$</b>
<b>Total Accumulative Capital Outlay Fund.....\$</b>	<b>\$ 89,062.00</b>	<b>\$ 734,730.10</b>	<b>\$ 645,668.10</b>	<b>\$</b>
				<b>NET</b>

## CONTAGIOUS DISEASE HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....\$				
Property Taxes-Current-Unsecured.	27,669.00	27,552.87	\$	\$ 116.13
Property Taxes-Prior-Secured.....		1,684.27*		1,684.27
Property Taxes-Prior-Unsecured....		1,107.54	1,107.54	
<b>Total Taxes.....\$</b>	<b>27,669.00</b>	<b>26,976.14</b>	<b>\$</b>	<b>692.86</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....\$	\$			\$
State Aid for Property Tax Relief				
Homeowners.....	4.00	34.10	30.10	
Business Inventory.....	3,695.00	3,695.32	.32	
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>3,699.00</b>	<b>3,729.42</b>	<b>\$ 30.42</b>	<b>\$</b>
<b>Total Contagious Disease Hospital Debt Service Fund.....\$</b>	<b>31,368.00</b>	<b>\$ 30,705.56</b>	<b>\$</b>	<b>662.44</b>
			<b>NET</b>	<b>\$</b>



## SCHEDULE 1-C--Continued

## COUNTY WIDE FUNDS

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## IN DETAIL--Continued

## HARBOR GENERAL HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	840,437.00	\$ 853,871.60	\$ 13,434.60	\$
Property Taxes--Current--Unsecured.	112,807.00	112,314.84		492.16
Property Taxes--Prior--Secured.....		6,879.00*		6,879.00
Property Taxes--Prior--Unsecured....		4,856.18	4,856.18	
<b>Total Taxes.....\$</b>	<b>953,244.00</b>	<b>\$ 964,163.62</b>	<b>\$ 10,919.62</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies -</b>				<b>NET</b>
Other State In-Lieu Tax.....\$		\$ 374.13	\$ 374.13	\$
State Aid for Property Tax Relief				
Homeowners.....	31,502.00	31,625.78	123.78	
Business Inventory.....	22,622.00	22,621.50		.50
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>54,124.00</b>	<b>\$ 54,621.41</b>	<b>\$ 497.41</b>	<b>\$</b>
<b>Total Harbor General Hospital Debt Service Fund.....\$</b>	<b>1,007,368.00</b>	<b>\$ 1,018,785.03</b>	<b>\$ 11,417.03</b>	<b>\$</b>

## HOSPITAL FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	850,292.00	\$ 853,871.60	\$ 3,579.60	\$
Property Taxes--Current--Unsecured.	112,807.00	112,314.86		492.14
Property Taxes--Prior--Secured.....		6,875.98*		6,875.98
Property Taxes--Prior--Unsecured....		4,770.98	4,770.98	
<b>Total Taxes.....\$</b>	<b>963,099.00</b>	<b>\$ 964,081.46</b>	<b>\$ 982.46</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies -</b>				<b>NET</b>
Other State In-Lieu Tax.....\$		\$ 374.13	\$ 374.13	\$
State Aid for Property Tax Relief				
Homeowners.....	31,502.00	31,625.78	123.78	
Business Inventory.....	22,622.00	22,621.50		.50
<b>Total Aid From Other Governmental Agencies.....\$</b>	<b>54,124.00</b>	<b>\$ 54,621.41</b>	<b>\$ 497.41</b>	<b>\$</b>
<b>Total Hospital Facilities Debt Service Fund.....\$</b>	<b>1,017,223.00</b>	<b>\$ 1,018,702.87</b>	<b>\$ 1,479.87</b>	<b>\$</b>

## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

## INCLUDED IN GENERAL COUNTY LEVY--Continued

## STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## IN DETAIL--Continued

## HOSPITAL FACILITIES NO. 2 DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....	\$ 1,673,322.00	\$ 1,673,589.14	\$ 267.14	\$ 947.31
Property Taxes--Current--Unsecured.	217,100.00	216,152.69		
Property Taxes--Prior--Secured.....		13,243.62*		13,243.62
Property Taxes--Prior--Unsecured....		9,456.77	9,456.77	
<b>Total Taxes.....</b>	<b>\$ 1,890,422.00</b>	<b>\$ 1,885,954.98</b>	<b>\$</b>	<b>\$ 4,467.02</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....		\$ 733.30	\$ 733.30	\$
State Aid for Property Tax Relief				
Homeowners.....	61,743.00	61,981.62	238.62	
Business Inventory.....	43,806.00	43,803.76		
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 105,547.00</b>	<b>\$ 106,518.68</b>	<b>\$ 971.68</b>	<b>\$</b>
<b>Total Hospital Facilities No. 2</b>				<b>NET</b>
Debt Service Fund.....	\$ 1,995,969.00	\$ 1,992,473.66	\$	<b>NET \$ 3,495.34</b>

## JUVENILE DETENTION FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....	\$ 779,062.00	\$ 785,561.65	\$ 6,499.65	\$ 157.18
Property Taxes--Current--Unsecured.	106,422.00	106,264.82		
Property Taxes--Prior--Secured.....		8,915.77*		8,915.77
Property Taxes--Prior--Unsecured....		4,323.04	4,323.04	
<b>Total Taxes.....</b>	<b>\$ 885,484.00</b>	<b>\$ 887,233.74</b>	<b>\$ 1,749.74</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....		\$ 344.20	\$ 344.20	\$
State Aid for Property Tax Relief				
Homeowners.....	28,982.00	29,098.95	116.95	
Business Inventory.....	21,164.00	21,164.25	.25	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 50,146.00</b>	<b>\$ 50,607.40</b>	<b>\$ 461.40</b>	<b>\$</b>
<b>Total Juvenile Detention Facilities</b>				<b>NET</b>
Debt Service Fund.....	\$ 935,630.00	\$ 937,841.14	\$ 2,211.14	<b>NET \$</b>

## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

INCLUDED IN GENERAL COUNTY LEVY--Continued  
 STATEMENT OF REVENUE--ESTIMATED AND ACTUAL  
 FISCAL YEAR ENDED JUNE 30, 1972

## IN DETAIL--Continued

## JUVENILE HALL CENTER DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	148,340.00	\$ 153,695.94	\$ 5,355.94	\$
Property Taxes--Current--Unsecured.	14,899.00	14,543.85		355.15
Property Taxes--Prior--Secured.....		982.75*		982.75
Property Taxes--Prior--Unsecured....		826.72	826.72	
<b>Total Taxes.....</b>	<b>\$ 163,239.00</b>	<b>\$ 168,083.76</b>	<b>\$ 4,844.76</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				<b>NET</b>
Other State In-Lieu Tax.....\$	\$	67.34	\$ 67.34	\$
State Aid for Property Tax Relief				
Homeowners.....	5,669.00	5,685.94	16.94	
Business Inventory.....	3,350.00	3,349.83		.17
<b>Total Aid From Other Governmental Agencies.....</b>	<b>9,019.00</b>	<b>9,103.11</b>	<b>84.11</b>	<b>NET</b>
<b>Total Juvenile Hall Center Debt Service Fund.....</b>	<b>\$ 172,258.00</b>	<b>\$ 177,186.87</b>	<b>\$ 4,928.87</b>	<b>\$</b>

## JUVENILE HALL CENTER NO. 2 DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes--Current--Secured....\$	83,580.00	\$ 85,386.23	\$ 1,806.23	\$
Property Taxes--Current--Unsecured.	12,771.00	12,697.54		73.46
Property Taxes--Prior--Secured.....		1,714.81	1,714.81	
Property Taxes--Prior--Unsecured....		813.92	813.92	
<b>Total Taxes.....</b>	<b>\$ 96,351.00</b>	<b>\$ 100,612.50</b>	<b>\$ 4,261.50</b>	<b>\$</b>
<b>Aid From Other Governmental Agencies</b>				<b>NET</b>
Other State In-Lieu Tax.....\$	\$	37.41	\$ 37.41	\$
State Aid for Property Tax Relief				
Homeowners.....	3,150.00	3,164.37	14.37	
Business Inventory.....	2,461.00	2,461.11	.11	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 5,611.00</b>	<b>\$ 5,662.89</b>	<b>\$ 51.89</b>	<b>\$</b>
<b>Total Juvenile Hall Center No. 2 Debt Service Fund.....</b>	<b>\$ 101,962.00</b>	<b>\$ 106,275.39</b>	<b>\$ 4,313.39</b>	<b>\$</b>

## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

INCLUDED IN GENERAL COUNTY LEVY--Continued

STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

IN DETAIL--Continued

## OSTEOPATHIC HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....	\$ 433,718.00	\$ 426,935.50	\$	\$ 6,782.50
Property Taxes-Current-Unsecured..	51,082.00	50,858.51		223.49
Property Taxes-Prior-Secured.....		3,122.46*		3,122.46
Property Taxes-Prior-Unsecured...		2,385.49	2,385.49	
<b>Total Taxes.....</b>	<b>\$ 484,800.00</b>	<b>\$ 477,057.04</b>	<b>\$ NET</b>	<b>\$ 7,742.96</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....	\$	187.06	\$ 187.06	\$
State Aid for Property Tax Relief				
Homeowners.....	15,750.00	15,806.31	56.31	
Business Inventory.....	10,600.00	10,600.09	.09	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 26,350.00</b>	<b>\$ 26,593.46</b>	<b>\$ 243.46</b>	<b>\$</b>
<b>Total Osteopathic Hospital Debt Service Fund.....</b>	<b>\$ 511,150.00</b>	<b>\$ 503,650.50</b>	<b>\$ NET</b>	<b>\$ 7,499.50</b>

## TUBERCULAR SEGREGATION HOSPITAL DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured....	\$ 138,227.00	\$ 136,618.66	\$	\$ 1,608.34
Property Taxes-Current-Unsecured..	17,028.00	16,952.95		75.05
Property Taxes-Prior-Secured.....		1,039.99*		1,039.99
Property Taxes-Prior-Unsecured...		766.76	766.76	
<b>Total Taxes.....</b>	<b>\$ 155,255.00</b>	<b>\$ 153,298.38</b>	<b>\$ NET</b>	<b>\$ 1,956.62</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....	\$	59.86	\$ 59.86	\$
State Aid for Property Tax Relief				
Homeowners.....	5,040.00	5,058.83	18.83	
Business Inventory.....	3,483.00	3,482.97		.03
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 8,523.00</b>	<b>\$ 8,601.66</b>	<b>\$ 78.66</b>	<b>\$ NET</b>
<b>Total Tubercular Segregation Hospital Debt Service Fund.....</b>	<b>\$ 163,778.00</b>	<b>\$ 161,900.04</b>	<b>\$ NET</b>	<b>\$ 1,877.96</b>



## COUNTY WIDE FUNDS

SCHEDULE 1-C--Continued

INCLUDED IN GENERAL COUNTY LEVY--Continued  
STATEMENT OF REVENUE--ESTIMATED AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1972

## IN DETAIL--Continued

## WAYSIDE HONOR RANCHO DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured...	\$ 74,265.00	\$ 68,308.58	\$	\$ 5,956.42
Property Taxes-Current-Unsecured.	8,514.00	8,476.59		37.41
Property Taxes-Prior-Secured.....		520.00		520.96
Property Taxes-Prior-Unsecured...		425.98	425.98	
<b>Total Taxes.....</b>	<b>\$ 82,779.00</b>	<b>\$ 76,690.19</b>	<b>\$ NET</b>	<b>\$ 6,088.81</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....	\$	29.93	\$ 29.93	\$
State Aid for Property Tax Relief				
Homeowners.....	2,520.00	2,529.39	9.39	
Business Inventory.....	1,741.00	1,741.47	.47	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 4,261.00</b>	<b>\$ 4,300.79</b>	<b>\$ 39.79</b>	<b>\$</b>
<b>Total Wayside Honor Rancho Debt Service Fund.....</b>	<b>\$ 87,040.00</b>	<b>\$ 80,990.98</b>	<b>\$ NET</b>	<b>\$ 6,049.02</b>

## WOMEN'S DETENTION FACILITIES DEBT SERVICE FUND

Source	Estimated	Actual	Over Realized	Under Realized
<b>Taxes</b>				
Property Taxes-Current-Secured...	\$ 350,039.00	\$ 341,547.82	\$	\$ 8,491.18
Property Taxes-Current-Unsecured.	42,568.00	42,382.75		185.25
Property Taxes-Prior-Secured.....		2,602.89*		2,602.89
Property Taxes-Prior-Unsecured...		2,044.70	2,044.70	
<b>Total Taxes.....</b>	<b>\$ 392,607.00</b>	<b>\$ 383,372.38</b>	<b>\$ NET</b>	<b>\$ 9,234.62</b>
<b>Aid From Other Governmental Agencies</b>				
Other State In-Lieu Tax.....	\$	149.65	\$ 149.65	\$
State Aid for Property Tax Relief				
Homeowners.....	12,601.00	12,647.13	46.13	
Business Inventory.....	8,707.00	8,707.48	.48	
<b>Total Aid From Other Governmental Agencies.....</b>	<b>\$ 21,308.00</b>	<b>\$ 21,504.26</b>	<b>\$ 196.26</b>	<b>\$</b>
<b>Total Women's Detention Facilities Debt Service Fund.....</b>	<b>\$ 413,915.00</b>	<b>\$ 404,876.64</b>	<b>\$ NET</b>	<b>\$ 9,038.36</b>

\*Indicates red figures



## Appendix E

OFFICE OF THE SPECIAL REPRESENTATIVE  
FOR TRADE NEGOTIATIONS  
EXECUTIVE OFFICE OF THE PRESIDENT  
Washington  
20506

Dec. 19, 1977

Sheldon S. Cohen, Esquire  
Cohen and Uretz  
1775 K Street, N.W., 4th Floor  
Washington, D.C. 20006

Peter L. Briger, Esquire  
Briger and Associates  
299 Park Avenue  
New York, New York 10017

Re: *Japan Lines, Ltd., et al. v.*  
*County of Los Angeles, et al.,*  
L.A. 30703; Super Ct. Nos.  
SO C-25617, SO C-27593, and  
SO C-30557

Dear Messrs. Cohen and Briger:

The purpose of this letter is to advise you that the Office of the Special Representative for Trade Negotiations is in substantial agreement with the conclusions expressed by you as counsel for the petitioners in your petition for rehearing submitted December 5, 1977. In particular, the Office of the Special Representative for Trade Negotiations considers that the incidence of property taxes by local governmental units of the State of California upon ocean-going containers used actively and exclusively in international commerce may well constitute a non-tariff trade barrier of the type which the Office of the Special Representa-

## Appendix E

tive for Trade Negotiations is attempting to convince other countries should be eliminated. This task will be rendered more difficult in the event the California Supreme Court sustains the tax at issue.

In addition, the Office of the Special Representative for Trade Negotiations believes that, unless the Court reverses its decision in the instant proceeding, significant problems may arise on the part of the trading partners of the United States, not only with respect to containers, but also in other areas through retaliation and the imposition of similar types of levies. We believe that a broad and liberal construction should be given to the applicable treaties in order to assure continuation of the same type of treatment of U.S. persons undertaking international commerce, which may, from time to time, touch the shores of the foreign trading partners of the United States.

The Office of the Special Representative for Trade Negotiations were unable to prepare a formal *amicus curie* brief in support of the position of petitioners due to the press of other activities and the time limitations within which to file such a brief. In effect, the conclusion that local governmental units in the United States can subject to property tax objects used exclusively in international trade would be inconsistent with long-standing and accepted conduct and would place the United States out-of-step with its various trading partners. We believe that this could cause serious adverse repercussions for international trade relations. Consequently, we support your petition that the Court reconsider its decision in this matter.

Very truly yours,  
/s/ RICHARD R. RIVERS  
Richard R. Rivers  
General Counsel

**Appendix F**

**Letter From the Government of Japan to the  
State Department**

**AIDE-MEMOIRE**

March 27, 1978

The State of California has imposed a property tax on containers which are owned by foreign shipping lines and kept at Los Angeles terminals for repair or loading. The problem has thus arisen that containers of Japanese ship-owners are doubly taxed by the local governments of Japan and the United States. This tax burden impedes the smooth development of trade between the two countries.

The Japanese Government, being seriously concerned about this situation, requests that the Government of the United States take appropriate actions to terminate the imposition of the California tax and have the tax already paid by the Japanese shipping lines refunded.